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GOVERNMENT OF MADRAS

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MUNICIPAL MANUAL

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நாள்........................
கிருஷ்ணகிரி அணை

PRINTED BY THE SUPERINTENDENT
GOVERNMENT PRESS,
MADRAS
1957

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PREFACE

The Municipal Manual is a compilation of the rules framed under the Madras District Municipalities Act, 1920, and executive instructions issued by the Government. Certain instructions contained in the Municipal Account Code which are still in force have also been incorporated in the Manual as executive instructions. The statutory rules are printed in large type and the executive instructions are printed in small type. The rules relating to each subject are given under a paragraph and the paragraphs are serially numbered. The numbers relating to the paragraphs are printed in large and thick type. The executive instructions are numbered in a separate series and the numbers are printed in small type and enclosed in brackets. The mode of citation of rules will be "rule 3 under paragraph 1", "rule 5 under paragraph 5", etc. The mode of citation of instructions will be "instruction (3)", "instruction (10)", etc.

The Manual will supersede the Municipal Account Code.

Any errors or omissions in the Manual may be brought to the notice of the Secretary to Government, Health, Education and Local Administration Department.

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MUNICIPAL MANUAL

CHAPTER I—GENERAL ADMINISTRATION.

(1) Under section 6 of the Madras District Municipalities Act, 1920, the following authorities are charged with carrying out the municipal administration:—

A. The Council,

B. The Chairman, and

C. The Executive Authority.

A. The Council.

ELECTORAL ROLL.

Under sections 44 and 45 of the Madras District Municipalities Act, 1920, Government have issued the following directions regarding the manner of publication of the electoral rolls for municipalities:—

1. (*a*) Such portions of the electoral rolls for the Madras Legislative Assembly constituencies as relate to each municipality shall be arranged in accordance with its electoral wards and published as the electoral roll for the municipality, the roll being divided into separate lists for each ward, by the Municipal Commissioner or the person authorized by the Election Authority, viz., the Inspector of Municipal Councils and Local Boards, in this behalf, under section 44 (2) of the Madras District Municipalities Act, 1920 (Madras Act V of 1920) (the said Commissioner or person being hereinafter referred to as the "Election Officer") not later than the date fixed by the Election Authority, by posting a copy—

(i) in the municipal office;

(ii) in the office of the Election officer;

(iii) in one conspicuous place in the ward concerned; and

(iv) in such other public office or place as the Election Authority may determine.

(*b*) Before publication of the electoral roll, a title page in the following Form shall be printed and attached to the electoral roll relating to each ward. The entries in the title page should be made in the language or languages in which the electoral roll is printed.

TITLE PAGE.

Electoral roll for *municipality*
published on *Ward No.*

Names of streets included in the ward and where only parts of streets are included in the ward, house numbers in such streets included in the ward.

Number and names of streets	House numbers in the street included in the ward where only parts of the streets are included in the ward.
1.	
2.	
3. etc.	(e.g., 1 to 25, 41 to 65, etc.).

NOTE.—The names of streets should be entered in the order in which they appear in the electoral roll.

Date (Signed)

Place

Election Officer.

2. If, after the publication of the electoral rolls for the municipality under paragraph 1, the electoral rolls for the Assembly constituencies which relate to any such electoral ward or any portion thereof, the revised or amended in pursuance of the Representation of the People Act, 1950 (Central Act XLIII of 1950), and of the Representation of the People (Preparation of Electoral Rolls) Rules, 1950, the alterations in the portions of the said rolls which relate to the electoral ward shall be published by the Election Officer not later than the date fixed by the Election Authority, in the manner mentioned in paragraph 1 (*a*), as alterations to the electoral roll for the municipality.

3. Where after the electoral roll for a municipality, or alterations thereto have been published under paragraphs 1 and 2, the municipality is divided into wards for the first time or the existing division of the municipality into wards is altered or the limits of the municipality are varied, the Election Officer, shall, in order to give effect to the division of the municipality into wards or to the alteration of the wards or to the variation of the limits, as the case may be, re-arrange the electoral roll for the municipality and publish the same as so re-arranged with a revised title page in the Form given above for each of the wards altered, in the manner mentioned in paragraph 1 (*a*) not later than the date fixed by the Election Authority.

4. The amendments to the electoral roll for a municipality which may be made by the Election Authority under section 45 of the Madras District Municipalities Act, 1920 (Madras Act V of 1920), shall be published in the manner mentioned in paragraph 1 (*a*).

5. The Election Officer, on application made to him for the correction of an existing entry in the electoral roll for a municipality for the time being in force, shall, if he is satisfied after such enquiry as he thinks fit that the entry relates to the applicant and is erroneous or defective in any particular on account of any clerical or accidental mistakes or misprints; rectify the mistake or defect. Such corrections shall be published in the following Form in the manner mentioned in paragraph 1 (*a*).

CORRECTIONS.

Municipality

The following corrections are made by the undersigned in the electoral roll for the municipality:—

Ward number.	Street number and/or number of block/locality/house number and serial number of voter.	Nature of corrections made.

Station

(Signed)

Date

Election Officer.

6. Copies of the electoral roll together with the alterations referred to in paragraph 2 and the amendments referred to in paragraphs 4 and 5 or in cases falling under paragraph 3, copies of the re-arranged roll, shall be kept in the municipal office.

(G.O. No. 904, L.A., dated 5th May 1952.)

(2) Electoral rolls of Municipal Councils may be sold to public at the rates shown below:—

	RS.	A.	P.	
Rolls in the regional languages	0	1	6	per form of 4 pages or fraction thereof.
Rolls in diglot	0	2	0	per form of 4 pages or fraction thereof.

These rates are flat ones for appearing pages irrespective of the size of the paper. The title page prefixed to the electoral rolls should also be taken into account as appearing pages in calculating the sale value of the electoral rolls but blank pages, if any, should not be taken into account.

(G.O. No. 1596, L.A., dated 4th August 1952.)

(3) It is not open to the Municipal Commissioners to transfer names from one part of the Madras Legislative Assembly rolls to another part of it, while preparing the electoral roll of the municipality or to rectify defects and correct mistakes on their own initiative when no applications have been made therefor. The election officers can however overlook merely clerical or printing errors in connexion with the receipt of nomination papers in the circumstances stated in rules 4 and 7 (2) of the rules for the Conduct of Election of Municipal Councillors.

(G.O. No. 1595, L.A., dated 4th August 1952.)

1. CONDUCT OF ELECTIONS OF MUNICIPAL COUNCILLORS.

1. In these rules—

(*a*) 'Election Officer' means the person or officer authorized or appointed by the Election Authority to do any act or perform any function in connexion with the conduct of elections under these rules; and

(*b*) 'Government' means unless there is anything repugnant in the subject or context 'the Government of Madras'.

2 (1) Not less than 30 days before the date fixed for the holding of an election, the Election Officer shall prepare and publish a notice in English and in the chief language of the locality stating—

(*a*) the number of persons to be elected;

(*b*) the wards for which they are to be elected;

(*c*) the number of seats, if any, out of those for which elections are to be held, reserved in each ward for any community or communities or for women;

(*d*) the dates on which, the place at which and the hours between which, nomination papers should be presented, an interval of at least seven days being allowed between the date of publication of the notice and the earliest date for presentation of nomination papers;

(*e*) the date on which the nomination papers will be taken up for scrutiny, not being less than twenty days before the date of the election;

(*f*) the day on which, and the place or places where, the votes of the electors will be taken, should there be a poll; and the hours during which the poll will be open, not being less than ten hours between 7 a.m. and 6 p.m.; and

(*g*) the day on which, and the place and hour at which, the Election Officer will commence the counting of the votes.

(2) The notice shall be published by affixing it at the municipal office and in two or more conspicuous places in each ward for which an election is to be held.

NOMINATION OF CANDIDATES.

3. (1) The nomination of every candidate shall be made by means of a nomination paper in Form I, which shall, on application, be supplied free of cost by the Election Officer or the chairman to any elector whose name is on the electoral roll for the ward.

(2) Every nomination paper shall be signed by two such electors as proposer and seconder and the candidate shall sign a declaration on it expressing his willingness to stand for election.

(3) The same elector may sign as many nomination papers as there are vacancies to be filled but no more. Each candidate shall be nominated by a separate nomination paper.

(4) Every nomination papers shall be presented by the candidate in person or by his proposer and seconder together on any of the dates, at the place and during the hours appointed to the Election Officer or to such other person as may be authorized by him in this behalf. The Election Officer or such other authorized person shall forthwith number the nomination papers serially in the order in which they are presented and enter on each nomination paper the time at which it is presented.

(5) Where a person has signed whether as proposer or seconder a large number of nomination papers than there are vacancies to be filled, those of the papers so signed which have been first received up to the number of vacancies to be filled shall be deemed to be valid.

(6) The rejection of a nomination paper of any candidate on the ground of any irregularity in respect thereof shall not affect the validity of the nomination of the candidate if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.

(7) No nomination paper shall be received after the appointed time on the last of the dates appointed for the presentation of nomination papers.

4. On the presentation of a nomination paper, the Election Officer or other authorized person referred to in sub-rule (4) of rule 3 may require the person or persons presenting the same to produce a copy of the electoral roll on which the candidate and his proposer and seconder are registered or of the necessary entries therein and shall satisfy himself that the name and number of the candidate and his proposer and seconder as entered in the nomination paper are the same as those entered in the electoral roll. Where necessary, he shall direct that the former be amended so as to be in accordance with the latter.

The Election Officer may interpret an entry in the electoral roll so as to overlook merely clerical or printing errors, but he shall record the interpretation adopted by him together with the reasons therefor.

5. (1) At or before the time of presentation of his nomination paper or papers, each candidate wishing to stand for election to a municipal council shall deposit or cause to be deposited with the Election Officer, in cash or in Government promissory notes of equal value at the market rate of the day, a sum of twenty-five rupees, if he is a member of the Scheduled Castes or a sum of fifty rupees, if he is not a member of such castes and no candidate shall be deemed to be duly nominated for any ward in respect of which such deposit has not been made. A separate deposit shall be required in respect of each ward for which the candidate wishes to stand.

Explanation.—The delivery to the Election Officer of a receipt from any Government treasury or bank wherein the municipal council has an account, evidencing the payment by or on behalf of a candidate, to the credit of the municipal council, of the amount required to be deposited under this sub-rule shall be deemed to be a deposit of such amount within the meaning of this sub-rule made by or on behalf of such candidate at the time of such delivery.

(2) If no nomination paper is received within the time appointed in that behalf in respect of any person by whom or on whose behalf the deposit referred to in sub-rule (1) has been made, or if the nomination of any such person is rejected, or if he withdraws his candidature in the manner and within the time specified in sub-rule (1) of rule 9, the deposit shall be returned to the person by whom it was made; and if any candidate dies before the commencement of the poll, any such deposit, if made by him, shall be returned to his legal representative or if not made by the candidate, shall be returned to the person by whom it was made.

(3) If a candidate by whom or on whose behalf the deposit referred to in sub-rule (1) has been made withdraws his candidature under sub-rule (2) of rule 9, or if he is not elected and the number of votes polled by him does not exceed one-eighth of the total number of votes polled, divided by the number of members to be elected, the deposit shall be forfeited to the municipal council.

(4) For the purpose of sub-rule (3) the number of votes polled shall be deemed to be the number of ballot papers, other than spoilt ballot papers, counted.

(5) The deposit made in respect of a candidate who is not elected shall, if it is not forfeited under sub-rule (3), be returned to the candidate or to the person who has made the deposit on his behalf, as the case may be, as soon as may be, after the publication of the result of the election in the *Fort St. George Gazette*; and the deposit made in respect of a candidate who is elected shall be so returned as soon as may be after the candidate

has taken his seat in the council or in pursuance of a direction by the Government for the return of the deposit despite the fact that the seat has not been so taken by the candidate.

(6) Notwithstanding anything contained in sub-rules (2) and (5), where deposits have been made by or on behalf of a candidate in respect of two or more wards, not more than one of the deposits shall be returned and the remainder shall be forfeited to the municipal council.

(7) A deposit required to be returned to any person under sub-rule (2) or sub-rule (5) shall, if such person is dead, be returned to his legal representative.

(8) Notwithstanding anything contained in this rule, a deposit made under sub-rule (1) shall not be returned unless a claim therefor is delivered or sent by post to the Election Officer by the person who made the deposit or by his legal representative, as the case may be, within six months of the date of the declaration by the Election Officer of the results of the election or where such declaration is made on two different dates, within six months of the later of such dates.

6. On the last of the days, appointed for the receipt of nomination papers and immediately after the hour for their receipt is past, the Election Officer or other authorized person referred to in sub-rule (1) of rule 3 shall publish in the municipal office a list in Form II of all nominations received with a notice that the nomination papers will be taken up by the Election Officer for scrutiny at the municipal office or other specified place on the date appointed under rule 2 at the hour specified.

SCRUTINY OF NOMINATION PAPERS.

7. (1) On the date appointed for the scrutiny of nominations, the candidates, one proposer and one seconder of each candidate, and one other person duly authorized in writing by each candidate, and except for the purpose of assisting the Election Officer no other person, may attend at such time and place as may be specified under rule 6 and the Election Officer shall give such persons all reasonable facilities to examine the nomination papers of all candidates which have been received as aforesaid.

(2) The Election Officer shall then examine the nomination papers and shall decide all objections which may be made at the time to any nomination and may either on such objection or on his own motion after such summary inquiry, if any, as he thinks necessary, reject any nomination on any of the following grounds :—

(i) that the candidate is ineligible for election under section 48 or 49 of the Act;

(ii) that the proposer or seconder is a person whose name is not registered on the electoral roll;

(iii) that there has been any failure on the part of the candidate or his proposer or seconder to comply with any of provisions or rule 3 or 5; or

(iv) that, in case the election is solely for a seat or seats reserved for any community or communities or for women, the candidate does not belong to that community or any of those communities or is not a woman, as the case may be:

Provided that the nomination of a candidate shall not be rejected merely on the ground of an incorrect description of his name or of the name of his proposer or seconder, or of any other particulars relating to the candidate or his proposer or seconder as entered on the electoral roll, if the identity of the candidate, proposer or seconder, as the case may be, is established beyond reasonable doubt.

(3) The Election Officer shall endorse on each nomination paper his decision accepting or rejecting the same and, if the nomination paper is rejected, shall record in writing a brief statement of his reasons for such rejection. The scrutiny shall be completed on the day appointed in this behalf under rule 2 and no adjournment of the proceedings shall be allowed.

7-A. (1) If the nomination of a candidate is rejected, the Election Officer shall, on a written application made by the candidate or his authorized agent, forthwith give him a copy of the order rejecting such nomination.

(2) Against any order rejecting the nomination of a candidate, an appeal shall lie to the District Collector. The memorandum of appeal shall be delivered to the District Collector or shall reach him within three days of the date of the order.

(3) After the expiry of the three days aforesaid, the District Collector shall forthwith inform the Election Officer as to whether an appeal has or has not been preferred to him under sub-rule (2). If any such appeal or appeals have been preferred, the District Collector shall communicate the orders passed by him on such appeal or appeals to the Election Officer within four days of such expiry, that is to say, within seven days from the date fixed for the scrutiny of nominations.

8. (1) On the expiry of three days from the scrutiny of nominations, or if any appeal or appeals have been preferred under sub-rule (2) of rule 7-A, on the expiry of seven days from such scrutiny the Election Officer shall prepare a list in Form III of persons whose nominations have not been rejected and who have not withdrawn their candidature and publish it on the notice board of the municipal office at least four days before the date fixed for election.

(2) The list shall contain the names of the candidates in alphabetical order and shall describe them as in their nomination papers and, if a poll is found to be necessary, shall also specify the distinctive symbols assigned to them under sub-rule (3).

(3) If a poll is found to be necessary, the Election Officer shall assign to each candidate, subject to such directions as may be issued by the Government in that behalf, a distinctive symbol.

9. (1) Any candidate may withdraw his candidature by notice in writing signed by him and delivered to the Election Officer at any time after the presentation of his nomination paper or papers and not later than 3 o'clock in the afternoon of the next day but one succeeding that appointed for the scrutiny of nominations. Unless the notice is delivered by the candidate himself to the Election Officer, the candidate's signature on the notice shall be attested by a person empowered to attest vakalats.

(2) In cases where a poll is found to be necessary a candidate may also withdraw his candidature by notice in writing signed by the candidate and delivered by him personally to the Election Officer, after the latest hour for withdrawal referred to in sub-rule (1) but at least three clear days before the date appointed for the poll.

A withdrawal under this sub-rule may be made not later than 5 o'clock in the afternoon of the last day for such withdrawal.

Explanation.—Withdrawal under this sub-rule will entail forfeiture of the deposit made by or on behalf of the candidate.

(3) The Election Officer on receiving a notice of withdrawal under sub-rule (1) or sub-rule (2) shall, as soon as may be, cause a notice of the withdrawal to be published on the notice board of the municipal office; and where the withdrawal is under sub-rule (2), shall forthwith give intimation of such withdrawal, to all other candidates who have not withdrawn their candidatures.

(4) A candidate who has withdrawn his candidature under sub-rule (1), or sub-rule (2), shall not be allowed to cancel the withdrawal or to be renominated as a candidate for the same election.

10. The following provisions shall apply in respect of candidates whose names appear in the list of valid nominations published under rule 8 :—

Case I.—Where the election is held for filling up either non-reserved vacancies only or reserved vacancies of the same class only—

(*a*) if the number of candidates or of eligible candidates, as the case may be, is equal to that of the vacancies, the Election Officer shall declare such candidate or all such candidates to be duly elected;

(*b*) if the number of candidates or of eligible candidates, as the case may be, is less than that of the vacancies, the Election Officer shall declare such candidate or all such candidates to be duly elected; and election proceedings shall be started afresh for filling up the remaining vacancy or vacancies, in all respects as if for a new election;

(*c*) if there is no candidate or eligible candidate, as the case may be, election proceedings shall be started afresh for filling up the vacancy or vacancies, in all respects as if for a new election; and

(*d*) if the number of candidates or of eligible candidates, as the case may be, exceeds that of the vacancies, a poll shall be taken.

Case II.—Where the election is held for filling up two or more reserved vacancies only and such vacancies are of different classes—

(*a*) if the number of candidates eligible for any class of reserved seats is less than that of the vacancies in that class, the Election Officer shall declare such candidate or all such candidates to be duly elected to the reserved seat or seats in that class;

(*b*) if the number of candidates eligible for any class of reserved seats is less than that of the vacancies in that class, the Election Officer shall declare such candidate or all such candidates to be duly elected to a reserved seat or seats in that class; and election proceedings shall be started afresh for filling up the remaining vacancy or vacancies in that class in all respects as if for a new election;

(*c*) if there is no candidate eligible for any class of reserved seats election proceedings shall be started afresh for filling up the vacancies in that class in all respects as if for a new election; and

(*d*) a poll shall be taken only to fill up the vacancy or vacancies in respect of which a declaration under clause (*a*) or (*b*) is not made or in respect of which fresh election proceedings under clause (*d*) or (*c*) are not necessary.

Case III.—Where the election is held for filling up—

(i) one or more reserved vacancies, whether in the same class or in different classes, and

(ii) one or more non-reserved vacancies—

(*a*) if the number of candidates eligible for any class of reserved seats is equal to that of the vacancies in that class, the Election Officer shall declare such candidate or all such candidates to be duly elected to the reserved seat or seats in that class;

(*b*) if the number of candidates eligible for any class of reserved seats is less than that of the vacancies in that class, the Election Officer shall declare such candidate or all such candidates to be duly elected to a reserved seat or seats in that class, and

election proceedings shall be started afresh for filling up the remaining vacancy or vacancies in that class in all respects as if for a new election;

(*c*) if there is no eligible candidate for any class of reserved seats, election proceedings shall be started afresh for filling up the vacancy or vacancies in that class, in all respects as if for a new election;

(*d*) the candidates, if any, declared to be duly elected under clause (*a*) or (*b*) and the seats, if any, in respect of which they have been so declared as well as the seats, if any, in respect of which fresh election proceedings are necessary under clause (*b*) or (*c*) shall be excluded from the rest of the election proceedings;

(*e*) after making the exclusion, if any, of candidates and seats required by clause (*d*)—

(i) if the number of the remaining candidates is equal to that of the remaining vacancies, the Election Officer shall declare such candidate or all such candidates, irrespective of community or sex, to be duly elected to the reserved seats (if any), and to the non-reserved seats in the manner laid down in clause (*f*).

(ii) if the number of the remaining candidates is less than that of the remaining vacancies, the Election Officer shall declare such candidate or all such candidates, irrespective of community or sex, to be duly elected to the reserved seats (if any) and to the non-reserved seats in the manner laid down in clause (*f*), and election proceedings shall be started afresh for filling up the vacancy or vacancies still remaining in all respects as if for a new election;

(iii) if there is no remaining candidate, election proceedings shall be started afresh for filling up the remaining vacancies in all respects as if for a new election; and

(iv) if the number of the remaining candidates exceeds that of the remaining vacancies a poll shall be taken; and

(*f*) (i) in cases falling under sub-clause (i) or (ii) of clause (*e*), all candidates, except those declared elected to reserved seats under the following sub-clause, shall be declared elected to a non-reserved seat or seats; and

(ii) where the number of candidates eligible for any class of reserved seats at the election who have to be declared elected under the sub-clause (i) or (ii) or clause (*e*) exceeds that of the vacancies in that class, the Election Officer shall, after notice to the candidates concerned, decide by drawing lots which of such candidates shall be declared elected to the reserved seat or seats in that class:

Provided that where such candidates have agreed among themselves as to which of them should be declared elected to the reserved seat or seats and presented a report of such agreement

signed by all of them to the Election Officer within twenty-four hours of the expiry of the time for withdrawal of candidatures under sub-rule (1) of rule 9, the Election Officer shall make a declaration accordingly.

Explanation I.—In this rule—

(i) "Candidate" means a candidate who has been duly nominated and has not withdrawn his candidature in the manner and within the time specified in sub-rule (1) of rule 9;

(ii) "Eligible candidate," in respect of a seat reserved for any community or for women, means a candidate who belongs to that community or who is a woman, as the case may be;

(iii) "Reserved seat" or "reserved vacancy" means a seat or vacancy reserved for any community or for women;

(iv) "Non-reserved seat" or "non-reserved vacancy" means a seat or vacancy which is not reserved for any community or for women; and

(v) two reserved seats are said to be of the "same class" when they are both reserved for the same community or for women and of "different classes" when one is reserved for one community and the other for a different community or for women.

Explanation II.—In cases II and III, where the election is held for filling up (i) a vacancy or vacancies reserved for any community or communities, and (ii) a vacancy or vacancies reserved for women, the procedure laid down in clauses (*a*) to (*c*) of Case II or in clauses (*a*) to (*d*) of Case III, as the case may be, shall first be followed in respect of the vacancy or vacancies reserved for the community or each of the communities concerned, and any woman declared to be duly elected to any seat reserved for any community shall be excluded from the rest of the election proceedings.

10-A. If, after the scrutiny of nominations has been completed and before the poll is taken, a candidate whose name appears in the list of valid nominations published under rule 8 withdraws his nomination under sub-rule (2) of rule 9 or becomes ineligible for election under clause (*e*) of sub-section (2) of section 49 of the Act, the Election Officer shall, upon receipt of such withdrawal or upon being satisfied as to the existence of such ineligibility, as the case may be, reject the nomination of the candidate and the provisions of rule 10 shall then be applied afresh (if necessary) in respect of the remaining candidate or candidates:

Provided that nothing contained in this rule shall apply if the candidate has already been declared duly elected under rule 10.

11. If after the taking of a poll has become necessary and before the poll is taken, a candidate who has been duly nominated dies, the Election Officer shall, upon being satisfied of the fact of the death of the candidate, countermand the poll; and election proceedings shall be started afresh in all respects as if for a new election:

Provided that no fresh nomination shall be necessary in the case of a candidate who stood nominated at the time of the countermanding of the poll.

VOTING.

12. (1) If a poll has to be taken, the Election Officer shall appoint forthwith one or more polling officers for each polling station and may pay them reasonable remuneration for their services. The Election Officer shall provide for each polling officer such number of clerks as may be necessary, and may also, if necessary, appoint one or more identifying officers to assist the polling officer in identifying the electors. Polling officers shall neither be councillors for the wards for which the poll is to be taken nor registered electors therein, nor any person who is an officer or other employee of the municipality.

(2) The polling officer shall keep order at the polling station, shall see that the election is fairly conducted, shall regulate the number of electors to be admitted at one time, and shall exclude all other persons except—

(*a*) the candidates, and at each booth one agent of each candidate at a time (hereinafter referred to as the polling agent) appointed in writing by the candidate,

(*b*) the police or other public servants on duty, and

(*c*) his own clerks and such persons as the polling officer may from time to time admit for the purpose of identifying electors.

(3) Where a woman elector cannot be identified by the identification officers appointed under sub-rule (1) by reason of her observing 'purdah', she may be required to be identified by any of her near relatives unless she otherwise satisfies the polling officer of her identity.

If any question arises as to whether a person is or is not a near relative within the meaning of this sub-rule, it shall be decided by the polling officer and his decision shall be final.

12-A. Each polling station and at a polling station having more than one polling booth, each such booth shall contain a separate compartment in which electors can record their votes screened from observation except in so far as it may be necessary to ensure that the ballot papers are duly placed in boxes. As far as possible separate compartments and separate entrances and exists shall, where action is not taken under rule 12-B, be provided for women electors.

12-B. Notwithstanding anything hereinbefore contained the Election Officer may, at his discretion, if a sufficient number of women suitable and willing to act as polling officers are available, provide a separate polling station for taking the votes of the women

electors for any polling area or make such other arrangements as may be necessary to ensure the privacy of such electors. In such cases only women shall be appointed to act as polling officers in respect of the votes of the women electors concerned. Except the police or other public servants on duty, no candidate, agent of a candidate or other person who is not a woman shall be admitted into or be present at such polling station or the place where the votes of such women electors are taken, as the case may be.

13. (1) The Election Officer shall provide in each polling compartment at each polling station, as many ballot boxes as there are candidates, the box of each candidate bearing both inside and outside the serial number and the distinctive symbol assigned to him. He shall also provide a sufficient number of envelopes bearing the distinctive symbol assigned to each candidate in order to give effect to clause (ii) of sub-rule (2) of rule 24-A together with the necessary outer covers, copies of the electoral roll or such part thereof as contains the names of the electors entitled to vote at the station, and such other papers, stationery and forms as may be necessary. He shall further provide a board on which is displayed in bold and clear prints the name of each candidate, the serial number and the symbol assigned to him and the number of vacancies for which the election is held.

(2) Every ballot box shall be so constructed that ballot papers can be introduced therein but cannot be withdrawn therefrom, without the box being unlocked.

13-A. (1) The polling officer at any polling station, immediately before the commencement of the poll, shall show each of the ballot boxes empty to such persons as may be present at such station, so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such manner as to prevent its being opened without breaking such seal. He shall thereupon place the box so locked and sealed inside the polling compartment for the receipt of ballot papers, but screened from observation except in so far as it may be necessary to ensure that the ballot papers are duly placed in it.

The ballot boxes shall be arranged from left to right in the place set apart for the purpose and in the order in which the names are published in Form III.

(2) Before the polling station is opened for the recording of votes, the polling officer shall read to such persons may be present the provisions of section 56 of the Madras District Municipalities Act, 1920, and shall explain the substance thereof in the chief language of the district.

14. [*Omitted.*]

15. Ballot papers shall be in Form IV and shall have counterfoils attached to them which shall be in Form IV-A. They shall be serially numbered both on the foil and on the counterfoil. On every ballot paper, such mark as may be directed by the Election Officer shall be stamped across the perforation between the ballot paper and the counterfoil in such a manner that the mark falls partly on the ballot paper and partly on the counterfoil. Where the poll is taken for two or more seats every one of the serial numbers shall be printed on as many ballot papers as there are seats; the first of such ballot papers shall bear the number alone and the remaining ballot papers shall bear the number with the capital letters of the English alphabet added after it in order.

Illustration.—If there are three seats for which a poll is taken the serial numbering shall be 1, 1-A and 1-B; 2, 2-A and 2-B; 3, 3-A and 3-B; and so on.

16. (1) At elections for wards in which not more than one seat has to be filled, an elector shall be given only one ballot paper which shall be placed in the ballot-box bearing the serial number and the symbol assigned to the candidate for whom he desires to vote

(2) At elections for wards in which more than one seat has to be filled, the elector shall be given as many ballot papers as there are seats to be filled and the polling officer shall explain to the elector—

(i) the number of candidates for whom he may vote;

(ii) that he may place one ballot paper in the ballot-box of each of the candidates for whom he wishes to vote;

(iii) that he shall not place two or more ballot papers in the same ballot-box; and

(iv) that where he wishes to vote for a smaller number of candidates than he has votes, he shall return the surplus ballot paper or ballot papers to the polling officer.

(3) The surplus ballot paper or ballot papers referred to in clause (iv) of sub-rule (2) together with the corresponding counterfoil or counterfoils shall be marked as cancelled.

(4) Immediately before any ballot paper or papers are delivered to an elector, the number, name and description of the elector as stated in the electoral roll shall be called out. The polling officer shall enter on the counterfoil or on the first of the counterfoils, as the case may be, the name and number of the elector on the electoral roll. He shall then detach the ballot paper or papers from the counterfoil and deliver it to the elector and shall place a mark on a copy of the electoral roll against the number of the elector to denote that he has received the ballot paper or papers, but with no indication of the particular ballot paper or papers which he has received.

17. The elector on receiving the ballot paper or papers shall forthwith proceed into the polling compartment and there place the ballot paper or papers in the ballot-box or boxes according to his choice. Every elector shall vote without undue delay and shall quit the polling station as soon as he has voted. He shall not place anything except a ballot paper in any box. Anything other than ballot papers found in any box shall be forfeited to the municipal council concerned.

18. (1) If the polling officer is satisfied that an elector is incapacitated by blindness from voting in the manner prescribed in rule 17, the polling officer shall ascertain from the elector for which candidate or candidates he wishes to vote and shall, in the presence of any candidates or polling agents who may be present, place the ballot paper or papers in the box or each of the boxes bearing the serial number and the symbol assigned to the candidate or each of the candidates for whom he wishes to vote. Where the elector wishes to vote for a smaller number of candidates than he has votes, the surplus ballot paper or ballot papers together with the corresponding counterfoils shall be marked as ' cancelled '.

(2) In the case of every elector whose ballot paper or papers are dealt with in the manner laid down in sub-rule (1), a note shall be made on the counterfoil by the polling officer, of the reason why the paper or papers were so dealt with.

19. Special facilities in accordance with the instructions, if any, issued by the election authority in that behalf may be accorded to women electors.

20. [Omitted.]

21. When a person presents himself to vote and at any time before a ballot paper is supplied to him the polling officer may of his own accord and shall, if so required by a candidate or polling agent, put to such person either or both of the following questions :—

(i) Are you the person enrolled as follows? (reading the whole entry from roll.)

(ii) Have you already voted at the present election in this polling station or in any other polling station?

and the person shall not be supplied with a ballot paper unless he gives an unqualified answer to the question or questions, put to him and unless his answer to the first question is in the affirmative and the second in the negative. Except as mentioned herein, and subject to the provisions of section 47 of the Act, every person whose name is found on the electoral roll shall be entitled to be supplied with a ballot paper.

22. If a person representing himself to be a particular elector named on the electoral roll applies for a ballot paper after another person has voted as such elector, the applicant shall, after duly

answering such questions as the polling officer may ask, be entitled to receive a ballot paper or ballot papers in the same manner as any other elector.

The polling officer shall write the word 'Tendered' in bold characters on the face of the ballot paper or each of the ballot papers before it is handed over to such person. On receipt of such ballot paper or papers (hereinafter referred to as tendered ballot papers) the elector shall proceed into the polling compartment and there place the ballot paper or each of the ballot papers in an envelope bearing the symbol assigned to the candidate or each of the candidates for whom the applicant wishes to vote. He shall then stick the envelope or envelopes and enclose the same in a cover and hand it over to the polling officer. The polling officer shall make an endorsement containing the name of the elector and his number on the electoral roll and the number of the ward for which the election is held and shall set aside the cover in a separate packet, the ballot papers in which shall not be counted by the Election Officer. The name of the elector and his number in the electoral roll and the name or distinctive number of the polling station to which the roll relates shall be entered in a list in Form V which shall bear the heading 'Tendered votes list'. The person tendering such ballot paper or papers shall sign his name and address on that list or affix his thumb-impression thereto.

Explanation.—In cases falling under this rule to which rule 23 is also applicable, the provisions of this rule as well as of rule 23 shall be followed.

23. (1) If any candidate or polling agent declares and undertakes to prove that any person by applying for a ballot paper has committed the offence of personation, the polling officer shall call upon the candidate or agent bringing forward the charge of personation to deposit with him a sum of five rupees in cash. A separate deposit shall be required for proceeding with each charge of personation. If such deposit is not made, the polling officer shall ignore the challenge.

(2) Immediately the deposit required by sub-rule (1) has been made, the polling officer shall obtain a written statement in Form VI which shall be signed by the candidate or agent, as the case may be, and attested by two credible witnesses, in the presence of the polling officer.

(3) The polling officer shall then require the applicant for the ballot paper to enter in the list of challenged votes (which shall be in Form VI-A) his name and address or, if he is unable to write, to affix his thumb-impression thereto and may further require such person to produce evidence of identification.

(4) If the applicant for the ballot paper on being questioned in the manner provided in rule 21 gives unqualified answers to the first question in the affirmative and to the second in the negative he shall

be allowed to vote after he has been informed of the penalty for personation. The polling officer shall make a note of the circumstances and of his decision on the list of challenged votes.

(5) The polling officer shall, at the close of the poll, forward to the Election Officer the statement mentioned in sub-rule (2), enclosed in the packet containing the list of challenged votes.

(6) The Election Officer shall immediately make such investigation as may be necessary and shall take steps to prosecute the person or persons whom he believes to be guilty of the offence of personation after obtaining the previous sanction, required by section 196 of the Code of Criminal Procedure, 1898, such sanction being obtained from the District Magistrate concerned. He shall, however, stay the investigation if notice of an election petition filed before the Election Commissioner and relating to the case under investigation is received and shall resume the investigation after the disposal of the said petition. If it is found as a result of the judicial trial connected with the prosecution that the offence of personation has not been proved, the Election Officer shall decide whether the whole or any part of the deposit shall be declared forfeit to the municipal council. In coming to a decision on this point the Election Officer shall be guided by the facts and conclusions recorded at the trial. If there is no such judicial trial, the Election Officer shall, in his discretion, decide whether having regard to the relevant circumstances, the whole or any part of the deposit shall be declared forfeit to the municipal council. The deposit or such portion thereof as has not been declared forfeit shall be returned to the person who made the deposit.

24. An elector who has inadvertently dealt with his ballot paper in such a manner that it cannot be conveniently used as a ballot paper may, on delivering it to the polling officer and satisfying him of the inadvertence, obtain another ballot paper in place of the spoilt one, the latter one together with its counterfoil being marked as cancelled. Where such an elector has originally received more than one ballot paper, he shall not be given fresh ballot paper unless he delivers to the polling officer all the ballot papers he had originally received which shall, together with their counterfoils, be marked as 'cancelled'.

24-A. (1) A polling officer, public servant or polling agent who being entitled to vote in the ward is duly appointed or authorized for duty at a polling station at which he is not ordinarily entitled to record his vote may apply to the Election Officer concerned for a certificate entitling him to record his vote at the polling station where he is employed. The said certificate shall be in Form VI-B.

If a polling officer, public servant or polling agent is on duty at a polling station not relating to the ward in which he is entitled record his vote the Election Officer shall in addition to the certificate mentioned above furnish the polling officer concerned with particulars

regarding the number of votes which an elector is entitled to give and the names of and serial numbers and symbols assigned to, the candidates, standing for election in that ward, together with a ballot paper or ballot papers relating to such ward and an envelope in each of the symbols assigned to such candidates.

The Election Officer shall in either case, immediately send a copy of the certificate to the polling officer of the polling station at which the person to whom the certificate is issued is ordinarily entitled to record his vote.

(2) A person in possession of a certificate in the form prescribed in sub-rule (1) shall deliver the certificate to the polling officer who shall thereupon issue to the person, ballot papers in the same manner as to any other elector. Such ballot papers shall be dealt with in the following manner :—

(i) If the polling station at which the person is on duty relates to the ward in which he is entitled to vote, then the provisions contained in rules 16 and 17 shall apply. The polling officer shall at the end of the poll send the certificate to the Election Officer along with the statement mentioned in rule 26.

(ii) If the polling station at which the person is on duty be not in the ward in which he is entitled to vote, the polling officer shall issue the ballot paper or papers with instructions similar to those contained in sub-rule (2) of rule 16. The person shall proceed into the polling compartment and place the ballot paper or each of the ballot papers in an envelope bearing the symbol assigned to the candidate or each of the candidates for whom he wishes to vote. He shall then stick the envelope or envelopes and enclose the same in a cover and hand over the cover to the polling officer. The polling officer shall make up into separate packets for each ward the covers in which votes have been so recorded, the connected certificates being fastened to the covers, seal up each such packet in the manner specified in rule 25 and forward the same to the Election Officer.

24-B. (1) Where the proceedings at any polling station are seriously interrupted or obstructed by any riot or open violence or otherwise or where a large number of electors are unable to attend the poll at the polling station by reason of any act of God such as flood or fire, the polling officer shall stop the poll, pending the receipt of the orders of the Election Authority. The fact that the poll has been so stopped shall be immediately announced by the polling officer to the persons present at the polling station.

(2) Where a polling officer stops a poll under sub-rule (1), he shall observe the procedure laid down in rules 25 and 26 and forthwith make a full report of the circumstances to the Election Officer, who shall forward the same expeditiously with his remarks thereon, if any, to the Election Authority.

(3) The Election Authority shall thereupon order—

(*a*) that the poll be continued at the polling station for the number of hours for which it was not held on the previous occasion, or

(*b*) that the proceedings at the poll held at the polling station on the previous occasion be ignored and that a fresh poll be held at such polling station for the full number of hours for which it should have been held on the previous occasion.

Any order passed by the Election Authority under this sub-rule shall be final.

(4) Any order passed under sub-rule (3) shall—

(*a*) state—

(i) the date on which, and the hours between which, the continuation poll or the fresh poll, as the case may be, shall be held; and

(ii) the date on which, and the place and hour at which, the Election Officer will commence the counting of the votes under rule 27; and

(*b*) be published in the manner laid down in sub-rule (2) of rule 2 not less than seven days before the date fixed for the continuation poll or for the fresh poll as the case may be.

(5) (*a*) Where an order is passed under clause (*a*) of sub-rule (3) for the continuation of the poll, the Election Officer shall proceed afresh under sub-rule (1) of rule 12 and return to the polling officer appointed under that sub-rule, all the packets received by him under sub-rule (2) of this rule.

(*b*) The polling officer shall open the packets just before the commencement of the continuation poll in the presence of such persons as may be present at the polling station, and commence such poll precisely at the hour fixed therefor in the order passed by the Election Authority under clause (*a*) of sub-rule (3).

(*c*) At the continuation poll, the polling officer shall allow only such electors to vote as did not vote on the previous occasion.

(6) Where an order is passed under clause (*b*) of sub-rule (3) for holding a fresh poll, the Election Officer shall proceed afresh under sub-rule (1) of rule 12, and a fresh poll shall be held at the polling station concerned in accordance with the provisions of these rules in all respects as if it were being held at such polling station for the first time.

Explanation.—There shall be no fresh nominations in cases falling under this sub-rule.

(7) Notwithstanding anything contained in this rule, if a candidate dies at any time before orders are passed by the Election Authority under sub-rule (3) or at any time after the passing of

such orders but before the commencement of the continuation poll or of the fresh poll, as the case may be, the Election Officer shall, upon being satisfied of the fact of the death of the candidate, intimate such fact to the Election Authority, stop all further proceedings in connexion with the election, and start election proceedings afresh in all respects as if for a new election by the ward concerned :

Provided that no fresh nomination shall be necessary in the case of the remaining candidates who stood nominated at the time when the poll was stopped.

25. (1) The polling officer shall close the polling station at the hour appointed for closing under rule (2) or sub-rule (4) of rule 24-B, as the case may be, so as to prevent the admission thereto of any elector after that hour and no ballot paper shall be issued thereafter.

(2) The polling officer of each polling station, as soon as practicable after the close of the poll, shall, in the presence of any candidate or polling agents who may be present, make up into separate packets and seal with his own seal and the seals of such candidates or agents as may decide to affix their seals—

(i) each ballot box in use at such station unopened but with the key (which should also be sealed in the same manner as the ballot box), attached,

(ii) the tendered ballot papers,

(iii) the unused ballot papers,

(iv) the spoilt ballot papers,

(v) the marked copy of the electoral roll,

(vi) the counterfoils of the ballot papers,

(vii) the tendered votes list,

(viii) the list of challenged votes with the statement or statements mentioned in sub-rules (2) and (5) of rule 23, and

(ix) the covers referred to in clause (ii) of sub-rule (2) of rule 24-A and shall forward such packets to the Election Officer.

(3) Each packet shall be numbered and shall bear a note as to its contents, the name of the polling station and the number of the ward. Where no vote has been recorded at any polling station the polling officer shall submit a *nil* report together with the statement in Form VII referred to in rule 26.

26. The packets shall be accompanied by a statement, in a separate cover, in Form VII made by the polling officer, showing the number of ballot papers entrusted to him, and accounting for them under the heads of ballot papers in the ballot boxes, unused, spoilt and tendered ballot papers.

27. (1) The counting of votes shall commence on the day and at the place and hour appointed in that behalf. Votes shall be counted by, or under the supervision of, the Election Officer, and

each candidate, the election agent of each candidate, and one representative of each candidate authorized in writing by the candidate shall have a right to be present at the time of counting. No other person shall be allowed to be present except such persons as the Election Officer may appoint to assist him in counting votes and no person shall be appointed to assist in counting the votes, who has been employed by or on behalf of any candidate for any purpose whatsoever connected with the election.

(2) The Election Officer shall, before he commences to count the votes, read the provisions of section 56 of the Madras District Municipalities Act, 1920, to such persons as may be present, and shall then proceed as follows :—

(*a*) The ballot box or boxes relating to all polling stations in the ward bearing the same serial number and symbol and all envelopes bearing the same symbol as those boxes, enclosed in covers which may have been received under rule 24-A shall be opened one after another. The Election Officer shall take out the ballot papers therefrom, count them and record the total number of votes secured by the candidate concerned in a statement. He shall proceed similarly with boxes and envelopes bearing each symbol which may have been assigned in the ward.

(*b*) The Election Officer shall allow the candidates and their agents reasonable opportunities to inspect, without handling, all ballot papers which in his opinion are liable to be rejected. He shall endorse on every ballot paper which is rejected the word "rejected". If any candidate or agent present questions the correctness of the rejection, he shall also record on the ballot paper the grounds for the rejection.

(*c*) The Election Officer shall, as far as practicable, proceed continuously with the counting of the votes; and shall, during any necessary intervals during which the counting has to be suspended, place the bollot papers, packets and other documents relating to the election under his own seal and the seals of such candidates or agents as may desire to affix them and shall cause adequate precautions to be taken for their custody.

27-A. (1) A ballot paper shall be rejected if it—

(*a*) bears any mark by which the elector can be identified, or

(*b*) does not bear the official stamp prescribed in rule 15, or

(*c*) bears the mark belonging to a ward different from that of the ballot box in which it is found :

Provided that a ballot paper dealt with under clause (ii) of sub-rule (2) of rule 24-A shall not be rejected merely on the ground

that it bears the mark of a ward different from the one in which the elector is entitled to vote :

Provided further that a ballot paper shall not be rejected under clause (*b*) if the Election Officer is satisfied beyond reasonable doubt that the ballot paper was one issued by the polling officer.

(2) If two or more ballot papers bearing the same serial number be found in a ballot box, they shall count only as one vote in favour of the candidate to whom that box is assigned.

(3) Except on the grounds mentioned in sub-rules (1) and (2) a ballot paper shall not be rejected.

(4) The decision of the Election Officer as to the validity of a ballot paper shall be final, subject only to reversal on an election petition.

28. (1) After the Election Officer has completed the scrutiny and counting of votes he shall prepare a return of the results of the polling in Form IX, and shall, subject to the provisions of rule 33, declare that the candidate or candidates to whom most valid votes have been given, has or have been duly elected :

Provided that if one or more seats are reserved for any community or for women, the Election Officer shall first declare the candidate or candidates belonging to that community or who are women, as the case may be, to whom the largest number of votes have been given to be elected to such reserved seat or seats :

Provided further that if seats are reserved both for a community or communities and for women, the Election Officer shall first declare the candidate or candidates belonging to the community or communities concerned, as the case may be, to whom the largest number of votes have been given to be elected to the seat or seats reserved for such community or communities and then declare the candidate or candidates who are women to whom the largest number of votes have been given, to be elected to the seat or seats reserved for women.

(2) Any candidate or his agent shall, on application, be permitted to take a copy or an extract from the return in Form IX.

29. [*Omitted.*]

30. (1) The Election Officer shall not open the sealed packets containing tendered ballot papers, the marked copy of the electoral roll or the counterfoils of the ballot papers. He shall verify the statement submitted by the polling officer under rule 26 by comparing it with the number of accepted ballot papers and of rejected ballot papers and the unused ballot papers in his possession.

(2) The Election Officer shall then make up into separate bundles in respect of each candidate—

(i) such of the ballot papers as have been accepted as valid; and

(ii) the remaining ballot papers which have been rejected as invalid. He shall then make up both the bundles into one packet and seal the packet with his own seal. He shall also reclose and reseal each of the other packets which were opened by him and record on each such packet a description of its contents.

DISPOSAL OF BALLOT PAPERS.

31. (1) The Election Officer shall, after declaring the results, forward a copy of the return to the chairman of the municipal council and shall retain in his custody the packets of ballot papers, whether counted, rejected or tendered, and of the counterfoils thereof. These packets shall not be opened and their contents shall not be inspected or produced except under the orders of an election or other competent court.

(2) The Election Officer shall retain the packets and the marked copies of the electoral roll for a year and shall then, unless otherwise directed by the orders of an election or other competent court, cause them to be destroyed.

GENERAL.

32. (1) If any person has been elected for more wards than one, he shall by notice in writing signed by him intimate to the Election Officer the ward for which he chooses to serve. Such intimation shall reach the Election Officer within twenty-four hours of the latest of the declarations of the results of elections in the wards for which such person stood as a candidate.

(2) On receipt of the intimation, the Election Officer shall declare the said person to have been elected for the ward chosen by him. In default of such intimation, the Election Officer shall declare him to have been elected for any one of the wards. In either case, election proceedings shall be started afresh for filling up the vacancy in the other ward or wards for which such person has been elected.

33. If there is an equality of votes between any two or more candidates, the Election Officer shall, after notice to the candidates concerned, decide by drawing lots which candidate or candidates he shall declare to have been elected.

34. The name or names of the candidate or candidates duly elected shall be forwarded without delay by the Election Officer to the Superintendent, Government Press, for publication in the *Fort St. George Gazette* and shall also be published on the notice board of the municipal office.

35. (1) If any question arises as to the interpretation of these rules otherwise than in connexion with an inquiry held under the rules for the decision of disputes as to the validity of an election the question shall be referred to the Government, whose decision shall be final.

(2) Pending the decision of the Government on any such reference made to them or the issue of final orders on any inquiry

which the Government may institute upon receipt of information that an election is being or about to be held in contravention of the rules, it shall be lawful for the Government to direct the stay of the election proceedings at any stage thereof prior to the declaration of the results. Any election held or continued in contravention of the orders of the Government under this rule shall be void and of no effect whatsoever.

(3) Unless it is otherwise ordered by the Government, election proceedings stayed under this rule shall, on cancellation of the stay order, proceed from the stage at which they were stayed on fresh dates to be fixed.

(4) If any difficulty arises as to the holding of any election under these rules, the Government may, by order, do anything not inconsistent with these rules which appears to them necessary for the proper holding of the election. Every order passed under this sub-rule shall be laid before each of the Chambers of the State Legislature at its next meeting.

36. The election of a councillor by a municipal council under sub-section (2) of section 9 of the Act shall be in the manner provided in the rules for the election of the Vice-Chairman.

37. Notwithstanding anything contained in the foregoing rules, the Government or the Election Authority may, for special reasons, empower the Election Officer to fix dates and periods other than those specified or fixed by or under these rules, for all or any of the stages of the election proceedings connected therewith.

FORM I.

[*See* rule 3 (1).]

NOMINATION PAPER.

1 Name or number of the ward.
2 Full name of candidate.
3 Number of candidate in the electoral roll.
4 Father's, karnavan's or husband's name.
5 Age.
6 Sex.
7 Community.
8 Occupation and address.
9 Full name of proposer.
10 Number of proposer in the electoral roll.
11 Signature of the proposer.
12 Full name of the seconder.
13 Number of the seconder in the electoral roll.
14 Signature of the seconder.

Candidate's declaration.

I declare that I am willing to stand for election.

Signature of candidate.

Endorsement by the Election Officer or other authorized person.

Serial number.

This nomination paper was presented to me by (person) at (date and hour).

Signature of the Election Officer or other authorized person.

Instruction.

Nomination papers which are not presented to the Election Officer or other authorized person before (hour) on the day of 195 shall not be received.

FORM II.

[*See* rule 6.]

LIST OF NOMINATIONS RECEIVED ON (DATE) FOR (WARD).

1 Serial number.

2 Name of candidate.

3 Father's, karnavan's or husband's name.

4 Sex.

5 Community.

6 Occupation and address.

7 Name of proposer.

8 Name of seconder.

Note.

The nomination papers will be taken up for security at a.m./p.m. on the day of at (place).

Election Officer or other authorised person.

FORM III.

[*See* rule 8 (1).]

LIST OF VALID NOMINATIONS.

Municipality. Ward.

Serial number.	Names of candidates.	Sex of candidates.	Communities to which the candidates belong.	Address of candidates.	Distinctive symbols assigned to candidates.
(1)	(2)	(3)	(4)	(5)	(6)

NOTE.—The poll will be taken between and at the polling stations already notified.

Election Officer.

FORM IV.

(*See* rule 15.)

Municipality. Ward.

Serial number.

FORM IV-A.

(*See* rule 15.)

Municipality. Ward.

Serial number.

Name and number of elector on the electoral roll.

FORM V.

(*See* rule 22.)

TENDERED VOTES LIST.

Name of polling station.

Number of ward.	Name of elector.	Number in electoral roll.	Signature of elector, if literate, or thumb-impression of elector, if illiterate and address.

FORM VI.

(*See* rule 23.)

DECLARATION OF PERSONATION.

(name) , hereby declare and undertake to prove that the person described below has, by applying for a ballot paper at this polling station, committed the offence of personation.

DESCRIPTION OF THE PERSON.

Name.	Address.	Signature or thumb-impression.

Signature of candidate or agent.

Witnesses—

1. (Name and address)
2. (Name and address)

(Before me).

Signature of polling officer.

FORM VI-A.

(*See* rule 23.)

LIST OF CHALLENGED VOTES.

Name of polling station.
Signature sheet No.

Number of elector on electoral roll.	Name elector.	Signature of elector, if literate, or thumb impression of elector, if illiterate.	Signature and address of identifier, if any.

Order of polling officer (in each case).

Station
Date

Signature of polling officer.

FORM VI-B.

(*See* rule 24-A.)

FORM OF AUTHORIZATION TO VOTE OUTSIDE POLLING AREA.

Certified that entitled to vote at ward for connexion with the election for has been employed in ward and his prevented from voting at the said station and that I have therefore authorized him to vote at

Station

Date

Signature of Election Officer.

FORM VII.

(*See* rule 26.)

STATEMENT SENT BY POLLING OFFICER AT IN THE MUNICIPALITY AFTER THE POLLING ON 19 FOR THE WARD.

Description.	Number received.	Number of ballot papers in boxes.	Number of ballot papers in pockets—Rule 24-A (2) (ii).	Number of tendered ballot papers—Rule 22.	Number unused.	Number spoilt.	Ballot papers dealt with under rule 24-A (2) (i) [included under column (3)].	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ballot papers.								

[FORM VIII.—*Omitted.*]

FORM IX.

(*See* rule 28.)

RETURN SHOWING RESULTS OF THE ELECTION FOR SEATS FOR WARD IN THE MUNICIPALITY.

Number of candidate.	Number of valid votes.
(1)	(2)
A	
B	
C	
D	
E	
F	
Total number of valid votes.	
Total number of invalid votes.	

I do hereby declare that the following candidates have been duly elected for ward :—

"A to the seat reserved for Community.
B to the seat reserved for Community.
C to the seat reserved for Women.
D, E, F } to the non-reserved seats.

Election Officer.

[G.Os. No. 2629, L. & M., dated 21st July 1931, No. 789, L. & M., dated 29th February 1932, No. 1214, L. & M., dated 25th March 1933, No. 3505, L. & M., dated 30th August 1933, No. 4663, L. & M., dated 23rd October 1934, No. 449, L. & M., dated 5th February 1935, No. 4098, L. & M., dated 7th October 1935, No. 3679, L.S.G., dated 20th August 1936, No. 1047, L.A., dated 24th March 1938, No. 4122, L.A., dated 5th October 1938, No. 3696, L.A., dated 22nd September 1939, No. 4263, L.A., dated 1st November 1939, No 1821, L.A., dated 17th May 1940, No 2199, L.A., dated 18th June 1940, No. 2156, L.A., dated 22nd July 1942, No. 1418, L.A., dated 19th July 1948, No. 256, L.A., dated 4th February 1950, No. 2041, L.A., dated 25th October 1950, No. 1400, L.A., dated 11th July 1952, and No. 1924, L.A., dated 1st October 1952.]

(4) Under rule 62 of Schedule IV to the Act, any person, on whom the Examiner of Local Fund Accounts has issued a surcharge certificate, should pay to the municipal council, the amount certified as due from him in surcharge certificate, within 14 days of its intimation to him, unless he has preferred an appeal to court or Government. Such of the persons as have neither filed any appeal against the surcharge certificates

issued against them, nor paid the surcharged amounts, will, by virtue of section 49 (2) (g) of the Madras District Municipalities Act, 1920, be disqualified for election to the Council. Persons who have filed appeals cannot however be considered to be in 'arrears' until their appeals are disposed of. When such appeals have been disposed of and no second appeal, where due, has been filed and the decision of the appellate authority is, that any amount is due from the persons to the Council concerned, such persons are disqualified for election to the municipal council, if the amounts have not been paid. Persons who have applied to Government after the expiry of the time allowed for appeal, for the waiver of recovery of surcharged amounts and whose applications are pending disposal by Government are also disqualified unless and until Government waive the recovery of the entire amounts certified as due.

(G.O. No. 1663, L.A., dated 5th August 1949.)

(5) The name of any voter included in the roll for the Assembly constituency after the publication of the roll for the municipal council has to be specifically included in the municipal roll by an amendment and published in the prescribed manner and until such amendment to the municipal electoral roll is carried out the voter will not be qualified to stand for election. The rejection of his nomination will be in order.

(G.O. No. 18, L.A., dated 6th January 1954.)

(6) In order to obviate the chances of polling officers inadvertently omitting to fix the stamp on any ballot paper, as required in rule 15, it is considered necessary that the Election Officer should have the ballot papers stamped before they are delivered to polling officers.

(G.O. No. 3863, L.A., dated 4th October 1939.)

(7) Polling and identifying officers appointed in connexion with the conduct of elections to municipal councils should, as far as possible, be officials and should be drawn from the following classes:—

(a) Officers of the Revenue, Public Works, Highways, Forest, Co-operative, Excise, Agriculture, Education and Commercial Taxes departments;

(b) Officers in Public Health Department;

(c) Sub-Registrars and clerks in the Registration Department; and

(d) Ministerial officers in the Police Department;

subject, in respect of each office, to a limit of 20 per cent of the total strength of the office.

Ministerial officers of the Judicial Department may be employed as polling or identifying officers with the previous consent of the District Judge.

In times of epidemics, officers of the Public Health Department should not be called from the public functions for polling duty. Public Works Department subordinate and officers in immediate charges of irrigation work for the control of discharges or other officers on flood duty should not also be taken away at a time when floods are probable. Teachers of Government educational institutions appointed as polling officers should not be assigned a status subordinate to that assigned to clerks of Government offices in polling booths. Heads of departments and officers should lend the services of their subordinates for appointment as polling or identifying officers, if applied for, by the Inspector of Municipal Councils and Local Boards, the Regional Inspector of Municipal Councils and Local Boards or Municipal Commissioners. Ordinarily it should be possible for the officers in each district to supply all the polling and identifying officers required for an election in the district. When in any exceptional cases this is not possible the Inspector should address Government for drafting such officers from other districts.

(G.O. No. 1468, L.A., dated 18th July 1952.)
(G.O. No. 1784, L.A., dated 6th September 1952.)

(8) **Relevant extracts** from the opinion of the Advocate-General on the question whether the date or place of poll once fixed and notified under the election rules can be changed subsequently are given below for information and guidance:—

"The Election Officer has no power to alter dates once fixed by himself for the holding of the election. The election could not be postponed except by the impossibility of holding it by *vis major* and will go on as soon as the impediment is removed."

"Ordinarily the place once fixed for polling should not be subsequently interfered with or altered but the place is not necessarily on the same footing as the date fixed for an election. It may happen that the place is not available and has to be changed. If the change of place is notified sufficiently early, so as to give all people notice of it, the election is not vitiated thereby. Unless the change is proved to have misled the voters and to have affected the result of the elections, the validity of the election cannot be questioned."

(G.O. No. 3975, L. & M., dated 14th October 1927.)

(9) Under rule 25 (1) of the rules relating to the conduct of elections of municipal councillors the polling officer is enjoined to close the polling station at the hour stipulated for the closure of the poll to prevent the admission thereto of any elector after that hour. Under this rule, the polling officer is enjoined not to issue ballot papers after the hour stipulated for the closure of the poll, even to those who have been allowed into the polling station before that hour. This fact should be published as a notice conspicuously in front of each polling station on the day of poll. The polling agents present at the station should be apprised of the above position at the commencement of the poll. It should also be brought to the notice of the electorate that they should make themselves convenient to be present at the polling station sufficiently early to facilitate the exercise of the franchise before the close of the appointed hour. It should be pointed out politely to those voters who are within the polling station for whom ballot paper has not been issued at or before the hour appointed for closure, that they cannot exercise their franchise, as the appointed hour is over.

(Memorandum No. 34646-1, Special, L.A., dated 4th September 1952.)

(10) (i) Under rule 8 (3) of the rules relating to the conduct of election of municipal councillors, the Government have issued the following directions for the assignment of symbols to candidates contesting the elections to Municipal Councils. Symbols for all official candidates of parties shall be assigned from among the symbols approved by the Election Commission, India, for elections, to the Madras State Legislative Assembly. The 25 symbols approved by the Election Commission are given in the annexure. In case more symbols are found to be necessary after the said 25 symbols are exhausted, the Commissioner may, with the approval of the State Government specify other symbols for use in the elections.

(ii) Symbols for all official candidates of parties will be assigned formally by the respective Election Officers. In doing so, they will assign to the official candidate of a party the symbol, if any, allotted for that identical party by the Election Commission, India, or the Chief Electoral Officer, Madras, as the case may be, in the immediately preceding general elections to the Madras State Legislative Assembly.

(iii) The Election Officer himself shall assign distinctive symbols to the official candidates of parties functioning within the limits of a municipal town and to independent candidates out of the symbols mentioned in Part III of the annexure. If any symbol is allotted to a party under this paragraph in a municipality, it shall not be treated as a bar to its allotment to another party in another municipality. Where, in a municipality such party sets up candidates only for a few wards or circles, the symbol allotted to such parties shall not be allotted to another party or independent candidate within the same municipality. If any symbol is allotted

to an independent candidate under this paragraph in one ward or circle, it shall not be treated as a bar to its allotment to another independent candidate in another ward or circle of the same municipality.

(iv) In the case of parties referred to in the above and in the case of independent candidates, the election officer shall follow the procedure indicated below in assigning symbols.

(v) Each party and independent candidate may select three symbols in the order of preference out of the symbols available for such parties and independent candidates, and intimate in writing to the election officer before the time fixed for the presentation of nomination papers. The Election Officer will assign the symbol of the first choice to such party or candidate, as the case may be, whose first choice does not conflict with the first choice of any other party or candidate. After the parties or candidates as the case may be, whose first choices are thus accepted and disposed of, the Election Officer shall proceed to assign symbols to the remaining parties or candidates, considering their preferences. Where there are conflicting claims to a symbol, the Election Officer shall decide the matter by lot.

(vi) Where under this procedure a party or a candidate does not get any of the symbols asked for, such party or candidate will have the symbol allotted by the Election Officer. The decision of the Election Officer in the matter shall be final.

(vii) In a division or ward or circle to which a non-reserved seat as well as a reserved seat have been allocated, each party may set up two candidates one of whom will be qualified for the reserved seat. The symbol that may have been already assigned for the party will be assigned to both the official candidates of that party in the following manner: the first candidate of the party shall be assigned the bare symbol and the second candidate the symbol enclosed in a circle.

(viii) Each party which contests the elections should intimate in writing to the Election Officer before the time fixed for the presentation of nomination papers, the name or names of the person or persons who are authorized by the party to convey its decision regarding the adoption of candidates for each division or ward or circle. Specimen signatures of the persons authorized in this behalf should be sent to the Election Officer. A list of candidates adopted by the party for each division or ward in a municipality should be sent to the Election Officer concerned before the time fixed for the presentation of nomination papers. Withdrawal of their party support to candidates should be intimated in writing to the Election Officer in time. Where a dispute arises as to whether a candidate is an independent candidate or an official candidate of a recognized party, the decision of the Election Officer will be final.

(ix) If two or more persons of the same party duly authorized by that party stand for election to the same seat in a division, ward, or circle, one of them may be treated by the Election Officer as the party candidate and the others as independents, if that is agreed to by all those persons. In the case of disagreement, the Election Officer shall decide by lot.

(x) The candidates of any party to whom a symbol has not been assigned either under paragraphs (ii) and (iii) above shall be treated as an independent candidate by the Election Officer.

(G.O. No. 1983, L.A., dated 24th September 1953.)

ANNEXURE.

(Vide G.O. No. 1983, L.A., dated 8th September 1953.)

Part I.

Symbols allotted by the Election Commission to National Parties recognized by it.

Name of party.	*Symbol.*
1 The Indian National Congress.	Two bulls with yoke on.
2 The Praja Socialist Party.	Hut.
3 The Communist Party of India.	Ears of corn and a sickle.
4 The All-India Bharatiya Jan Sangh.	Lamp (Deepa).

PART II.

Symbols allotted by the Election Commission to State Parties recognized by it.

Name of party.	*Symbol.*
1 Krishikar-Lok Party.	A cultivator winnowing grain.
2 Tamil Nad Toilers Party.	Cock.

PART III.

Smybols available for other parties and independent candidates

1 Tree.	11 Pitcher.
2 Standing lion.	12 Ladder.
3 Human hand.	13 Bow and arrow.
4 Horse and rider.	14 Star.
5 Rising sun.	15 Boat.
6 Elephant.	16 Flower.
7 Spade and stoker.	17 Scales.
8 Flaming torch (Marshal).	18 Camel.
9 Cycle.	19 Twig with two leaves.
10 Cart.	

(11) The Collectors are authorized to declare the date of poll in connection with the ordinary elections to municipal councils as a local holiday in the respective areas.

(G.O. No. 2866, L.A., dated 15th September 1947.)

(12) The Collectors of districts and District Superintendents of Police should see that necessary police bandobust is arranged for the polling day. Law and Order should be strictly enforced during the elections. Sufficient police force should be kept at the police stations to prevent any disorder or rowdyism and to see that the voters exercise their franchise in a free manner.

(G.O. No. 1709, L.A., dated 25th August 1952.)

(13) The Election Officer may be authorized by the Election Authority to incur the necessary contingent expenditure, not being expenditure on the payment of travelling allowances to polling officers, in connection with the ordinary election to the municipal council, direct from the funds of the municipal councils.

(G.O. No. 919, L.A., dated 22nd May 1947.)

(14) The cost of the stationery used in the office of the Inspector of Municipal Councils and Local Boards in connection with the conduct of the elections to the municipal council may be recovered from the municipal councils as part of the election expenses.

(G.O. No. 37, L.A., dated 10th January 1947.)

2. AGENDA OF MEETINGS OF THE COUNCIL.

AGENDA.

A brief note on every item of business entered in the agenda of a meeting shall be furnished to each councillor along with the notice sent to him under rule 3 of Schedule III to the Madras District Municipalities Act, 1920:

Provided that no such note need be furnished in respect of items of a routine nature.

(G.O. No. 1062, L. & M., dated 7th May 1923.)

(15) The circulation to councillors of any papers connected with each subject in the agenda, in addition to the notes on subjects, prescribed in the rule above rests entirely with the Commissioner. Any regulation framed or any resolution passed by a municipal council enjoining their circulation is ultra vires.

The Commissioner may place the files relating to subjects on the agenda on the table of the meeting hall in charge of a clerk three days before the meeting, so that the Councillors who desire to look into them may do so.

(G.O. No. 595, L. & M., dated 14th February 1935.)

(G.O. No. 300, L.A., dated 21st February 1947.)

(16) Copies of the agenda for the council meetings can be supplied to the local press correspondents.

(G.O. No. 1672, L.A., dated 22nd August 1950.)

(17) The agenda for the meetings should be issued with the signature of the chairman.

(G.O. No. 1478, L.A., dated 8th July 1953.)

(18) The Commissioner should not send copies of the notice of meeting of the council together with copies of the agenda to the office-bearers of a political party.

(G.O. No. 8-M, L.A., dated 25th November 1942.)

3. MOVING OF RESOLUTIONS AT MEETINGS OF MUNICIPAL COUNCILS.

1. A councillor who wishes to move a resolution shall give ten clear days notice of his intention to the chairman and such notice shall contain the resolution which he wishes to move :

Provided that the chairman may allow a resolution to be entered on the list of business with shorter notice than ten days.

2. No resolution shall however be admissible which does not comply with the following conditions, namely :—

(a) it shall be clearly and precisely expressed and shall raise a definite issue; and

(b) it shall not contain arguments, inferences, ironical expressions or defamatory statements, nor shall it refer to the conduct or character of persons except in their official or public capacity.

3. The chairman shall decide on the admissibility of a resolution, and shall disallow any resolution which, in his opinion, contravenes the provisions of the Act or the rules made thereunder and his decision shall be final :

Provided that if in the opinion of the chairman a resolution relates to a matter which is unconnected with the municipal administration and may lead to an unseemly or communal controversy, he shall refer the resolution to the State Government and obtain their orders as to whether it may be admitted.

4. A resolution which has been admitted by the chairman shall be entered in the list of business in the notice to be given under rule 2 of Schedule III to the Act.

5. (1) A councillor in whose name a resolution appears, on the list of business shall, when called on, either

(*a*) withdraw the resolution, in which case he shall confine himself to a mere statement to that effect; or

(*b*) move the resolution.

(2) If the councillor when called on is absent or is unwilling to move the resolution, or if he shall have ceased to be councillor before the meeting, any councillor present at the meeting may move the resolution; and if no councillor moves it, it shall be considered to have been withdrawn.

(3) Every resolution which has been moved shall be seconded: otherwise it shall not be discussed.

6. No speech, except with the permission of the chairman shall exceed fifteen minutes in duration:

Provided that the mover of a resolution, when moving the same may speak for thirty minutes.

7. The discussion of a resolution shall be strictly limited to the subject of the resolution.

8. (1) When a resolution is under discussion any councillor may, subject to rules 2, 3, 6 and 7, move an amendment to such resolution.

(2) Every amendment which has been moved shall be seconded, otherwise it shall not be discussed.

9. (1) A councillor who has moved resolution or an amendment to a resolution shall not withdraw the same except by leave of the council.

(2) No discussion shall be permitted on a motion for leave to withdraw except with the permission of the chairman.

10. (1) When an amendment to any resolution is moved, or when two or more such amendments are moved, the chairman shall, before taking the sense of the council thereon, state or read to the council the terms of the original motion and of the amendment or amendments proposed.

(2) Ordinarily the Chairman shall put amendments to the vote in the order in which they have been moved and lastly the original motion if all the amendments are lost. But it shall be in his discretion in any case to put to the vote the original motion and the amendments in such order as he thinks fit.

11. When any resolution involving several points has been discussed, it shall be in the discretion of the chairman to divide the resolution, and put each or any point separately to the vote as he may think fit.

Explanation.—In these rules 'chairman' includes the person for the time being in charge of the office of the chairman under section 18 (2) of the Madras District Municipalities Act, 1920, and the vice-chairman or councillor who presides at the meeting under section 28 (1).

(G.O. No. 743, L. & M., dated 29th April 1921.)
(G.O. No. 3696, L.A., dated 16th September 1938.)
(G.O. No. 960, L.A., dated 2nd May 1950.)
(G.O. No. 643, L.A., dated 3rd May 1954.)

4. INTERPELLATION OF CHAIRMEN BY MEMBERS OF MUNICIPAL COUNCILS.

1. No question shall be asked or answered at a meeting of the municipal council as to any matters not connected with the municipal administration, and no question shall be asked except as to matters of fact and the answer shall be confined to a statement of facts. Except as thus provided, any question may be asked by any councillor, subject to the following conditions and restrictions.

2. A councillor who wishes to ask a question shall give at least seven clear days' notice in writing to the chairman, submitting in full the question which he wishes to ask :

Provided that if the chairman may if he thinks fit, allow a question to be asked with shorter notice than seven days.

3. In order that a question may be admissible it must satisfy the following conditions, namely :—

(1) it must not publish any name or statement not strictly necessary to make the question intelligible ;

(2) if a question contains a statement, the councillor asking it must make himself responsible for the accuracy of the statement ;

(3) it must not contain arguments, inferences, ironical expressions or defamatory statements;

(4) it must not ask for an expression of opinion or the solution of an abstract legal question or of a hypothetical proposition ;

(5) it may not be asked as to the character or conduct of any person except in his official or public capacity ;

(6) it must not be of excessive length ; and

(7) a question once fully answered may not be asked again.

4. The chairman shall decide on the admissibility of a question either allow or disallow it before the date fixed for the next meeting for which it is in time under rule 2. He may disallow any question when in his opinion it is an abuse of the right of questioning or where in his opinion it cannot be answered consistently with the public interests, and shall disallow any question which, in his opinion, contravenes the rules; and in such case the question shall not be entered in the proceedings of the Council.

5. Questions allowed by the chairman shall be entered in the agenda paper for the day, and the chairman shall answer every question so entered, if not previously withdrawn by the member putting it, in the order in which it stands in the paper, before any other business is entered upon at the meeting :

Provided that the chairman may, at his discretion, on the ground of public interest, answer a question on the agenda paper, even though the question may have been withdrawn.

6. Any councillor may put a supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given :

Provided that the chairman shall disallow any supplementary question, if, in his opinion, it infringes the rules as to the subject-matter of questions :

Provided also that he may decline to answer a supplementary question without notice, in which case it may be put only in the form of a fresh question at a subsequent meeting of the council.

7. No discussion shall be permitted in respect of any question or of any answer given to a question asked under these rules.

8. The question asked and the answer given to it shall be entered in the proceedings of the council.

Explanation.—In these rules 'chairman' includes the person for the time being in charge of the office of the chairman under section 18 (2) of the Madras District Municipalities Act, 1920, and the vice-chairman or councillor who presides at the meeting under section 28 (1).

(G.O. No. 1175, L. & M., dated 22nd June 1921.)
(G.O. No. 970, L. & M., dated 1st March 1928.)

(19) *Conduct of business at meetings.*—A set of model regulations relating to the conduct of business at meetings of the municipal councils which may be adopted by municipal councils under section 25 of the Madras District Municipalities Act, 1920, is given in Appendix 1.

MEETINGS.

(20) The following opinion of the Advocate-General in regard to the interpretation of the expression 'next meeting' in section 50 (4) of the Madras District Municipalities Act, 1920 is for the guidance of municipal councils :—

OPINION.

The council may restore a person who has ceased to be a member by absence at meetings of the municipal council at the next meeting of the council. The duty of reporting is cast on the chairman but the report is not a condition precedent for the restoration by the council. The next meeting is the next effective meeting. If the meeting is adjourned, the adjourned meeting will also be 'next' meeting for all business on the agenda carried over to the adjourned meeting.

(G.O. No. 3291, L. & M., dated 30th July 1926.)

(21) When once a meeting has been called by the chairman or by the vice-chairman acting under section 12 (6) or section 18 (2) of the Madras District Municipalities Act, 1920, he has no power to postpone it and

that the meeting can only be adjourned on a motion made for the purpose at the meeting itself.

(G.O. No. 3297, L. & M., dated 27th August 1927.)

(22) Whenever a Commissioner considers that a councillor is disqualified or ceased to hold office under anyone of the sections, viz., 48 (1), 49, 50 and 60 of the Madars District Municipalities Act, 1920, he should intimate the fact in writing to the Councillor specifying the nature of the disqualification and the section of the Act in operation.

(G.O. No. 2280, L. & M., dated 27th June 1931.)

(23) Under section 28 (2) of the Madras District Municipalities Act, 1920, the chairman is required to preserve order at the meeting. This legal duty cast on the chairman implies that for the preservation of order he can as a last resort remove from the meeting a member guilty of gross disorderly conduct. The chairman should use his discretion and tact to avoid such an unpleasant situation but where circumstances leave no other remedy open, the use of reasonable force to eject the offending member will be justified. The offending member should be ejected either by officers of the municipal council or by a police officer who may be summoned for the purpose.

(G.O. No. 957, L.A., dated 4th April 1941.)

(24) The chairman has a vote like every other councillor. In every case of equality of votes, he has also, and is bound to exercise, a second or casting vote under rule 5 of Schedule III of the Madras District Municipalities Act, 1920. As regards his first ordinary vote, the chairman is in exactly the same position as the other councillors and his vote must be given at the same time and in the same manner as the votes of the other councillors. Thus if the voting is by a show of the councillors' hands or by standing in their places, he should also lift his hand or stand in his place when the other councillors voting in the same sense have to lift their hands or stand in their places. The chairman is under a legal obligation to exercise his casting vote in every case of equality of votes irrespective of whether he has or has not exercised his ordinary or first vote as a councillor.

(G.O. No. 1947, L.A., dated 17th July 1941.)

(25) The term 'relevant extracts' in rule 10 of Schedule III to the Madras District Municipalities Act, 1920, is intended to mean only extracts of proceedings on which action of heads of Government departments or of superintending officers or of higher authority is necessary. Extracts from proceedings on which no action of heads of departments is required should not be sent to them. The sending of relevant extracts will not dispense with the necessity for submitting separately detailed proposals for sanction of the competent authority where such sanction is necessary.

(G.O. No. 2695, L.A., dated 21st September 1943.)

(26) The proceedings of the municipal council should be recorded in the language of the district and that no English translation therefore need be appended in the minutes book. Whenever any resolution is submitted to Government, an English translation of it should also be sent.

(G.O. No. 1777, L.A., dated 30th October 1946.)

(27) Resolutions which touch the relationship of India with foreign administration should not ordinarily be admitted as they are not connected with the municipal administration and as they may cause embarassment to the Government of India in their relationship with foreign Government. However, if any non-controversial resolutions are moved without previous notice they may be admitted provided that all the members present at the meeting agree and pass the resolutions unanimously and that the resolutions will not lead to any kind of local dispute or ill-feeling.

(G.O. Press, 1682, L.A., dated 19th August 1952.)

(28) The answers to interpellations included in the agenda as approved by the chairman should not be made available for perusal by the councillors as in the case of other papers. The draft answers prepared by the office, for the interpellations, should not be made available to the councillors. Any councillor who wants to peruse the office files dealt with in the preparation of the answers to the interpellations, should observe the procedure prescribed in section 20 (3) of the Madras District Municipalities Act, 1920.

(G.O. No. 2105, L.A., dated 14th October 1953.)

5. ELECTION OF MEMBERS TO CONTRACT AND APPOINTMENT COMMITTEES.

The election by a municipal council of a member to the committee constituted under the *proviso* to sub-section (i) of section 68 or under section 73 of the Madras District Municipalities Act, 1920, shall be conducted in the manner provided in the rules for the time being in force for the election of the vice-chairman.

(G.O. No. 876, L.S.G., dated 4th March 1927.)

6. TERM OF OFFICE OF A MEMBER OF A MUNICIPAL COUNCIL ELECTED TO THE COMMITTEE CONSTITUTED UNDER SECTION 68 OR SECTION 73 OF THE MADRAS DISTRICT MUNICIPALITIES ACT.

A member of the municipal council elected to be a member of a committee constituted under section 68 or section 73 of the Madras District Municipalities Act, 1920, shall hold office as such, unless he sooner resigns, until his term of office as a member of the municipal council expires or he otherwise ceases to be such member :

Provided that such member shall be deemed to have vacated his office on the committee as an elected member on his being elected as chairman of the municipal council and consequently becoming an *ex-officio* member of the committee.

(G.O. No. 4575, L.S.G., dated 19th October 1936.)

7. CONTRACT AND APPOINTMENT COMMITTEES UNDER SECTION 303 (1) OF THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920.

No decision of a committee constituted under the proviso to sub-section (1) of section 68 or under section 73 of the Madras District Municipalities Act, 1920 (Madras Act V of 1920), shall be valid unless at least two members of the committee of whom the commissioner shall be one, are present and unless both or where all the members are present not less than two of the members present are agreed as to the decision :

Provided that where no such agreement is reached by the committee constituted under section 73 of the said Act in a case relating to the appointment to a post, the Executive Authority shall refer the matter,

(*a*) to the Director of Public Instruction if the post is in an educational institution including the post of supervisor of schools,

(*b*) to the Inspector of Municipal Councils and Local Boards if the post is one in respect of which he has the power to fix or alter designation, grade, salaries, fees or allowances,

(*c*) to the Government in all other cases, and the appointment shall be made in accordance with the orders of the authority to whom the matter was referred.

(G.O. No. 1656, L.S.G., dated 4th May 1937.)
(G.O. No. 1394, Education, dated 27th July 1940.)
(G.O. No. 939, L.A., dated 10th March 1942.)

(29) The result of the election by municipal council of members of the appointment and contract committee may with advantage be published in the *Fort St. George Gazette*, as this will place the validity of the proceedings beyond question.

(G.O. No. 769, L.A., dated 22nd April 1948.)

(30) The Special Officers in charge of municipalities should not dispose of appeals to the councils relating to taxation and other matters and exercise the powers of the committees constituted under sections 68 (1) and 73 of the Madras District Municipalities Act, 1920. The appeals should be kept pending to be disposed of by the council which will assume office after the elections. The Special Officer may exercise the powers of the committees constituted under sections 68 (1) and 73 of the Madras District Municipalities Act, 1920.

(G.O. No. 1035, L.A., dated 14th June 1947.)

B. Chairman.

8. ELECTION OF CHAIRMEN AND VICE-CHAIRMEN OF MUNICIPAL COUNCILS.

I. (1) The election of chairman or vice-chairman shall be held in the municipal office by the councillors at a meeting specially convened for the purpose.

(2) Such meeting shall be convened as soon as possible after the occurrence of the vacancy—

(*a*) in the case of the election of chairman—

(i) by the Revenue Divisional Officer, in cases falling under sub-section (7) of section 12 of the Act; and

(ii) by the vice-chairman in other cases; and

(*b*) in the case of the election of vice-chairman, by the chairman.

Notice of the day and hour of meeting shall be given at least seven clear days previous to the day of meeting.

(3) Such meeting shall be presided over—

(*a*) if held for the election of chairman,

(i) in cases falling under sub-section (7) of section 12 of the Act, by the Revenue Divisional Officer, and

(ii) in other cases, by the vice-chairman, or if the vice-chairman himself intends to stand as a candidate at the election, or in his absence, by a councillor, not intending to stand as a candidate at the election, chosen by the meeting to preside for the occasion, and

(*b*) if held for the election of vice-chairman by the chairman, or in his absence, by a councillor, not intending to stand as a candidate at the election chosen by the meeting to preside for the occasion.

II. A candidate for the office of $\frac{\text{claimant}}{\text{vice-chairman}}$ must be proposed by one councillor and seconded by another. The names of all the candidates proposed and seconded shall be read out by the president of the meeting.

III. (1) If there is only one duly nominated candidate, there shall be no ballot and he shall be declared to have been elected.

(2) If there are two or more candidates, the votes of the councillors present at the meeting shall be taken.

(3) Where the votes of the councillors have to be taken under sub-rule (2), a distinctive mark shall be assigned to each candidate by the president of the meeting in consultation with the candidates. Serial numbers shall also be assigned to candidates with reference to the alphabetical order of their names. The president of the meeting shall then announce to the councillors the distinctive mark and serial number assigned to each candidate.

IV. (1) At the place set apart for voting, the president of the meeting shall provide as many ballot boxes as there are candidates, the box of each candidate bearing prominently the name of the candidate in English and in the language or languages of the locality and the serial number and the distinctive mark assigned to him. Every ballot box shall be so constructed that ballot papers can be introduced therein, but cannot be withdrawn therefrom without the box being unlocked.

(2) The president of the meeting, shall, immediately before the votes are taken, show each of the ballot boxes empty to such councillors as may be present, so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such a manner as to prevent its being opened without breaking such seal. The ballot boxes shall be arranged from left to right inside the voting compartment in the serial order referred to in sub-rule (3) of rule III.

(3) Every councillor wishing to vote shall be supplied with a ballot paper, which shall be a blank sheet of paper on which the president of the meeting shall have, before the supply, affixed a stamp so as to indicate its authenticity. The voter shall then proceed to the place set apart for the purpose and there place the ballot paper in the ballot box of the candidate for whom he wishes to vote. The president of the meeting shall cause such arrangements to be made as will prevent the councillors who have already voted from having access to the councillors who are yet to vote.

(4) The president of the meeting shall then open in the presence of the councillors present the ballot boxes one after

another, take out the ballot papers therefrom, count them, and record the number thereof in a statement. A ballot paper shall be rejected if it—

(a) bears any mark by which the voter can be identified, or

(b) does not bear the official stamp prescribed in sub-rule (3).

(5) The president of the meeting shall then declare the results in accordance with the following instructions:—

(i) If there are only two candidates, the one who secures the larger number of votes shall be declared to have been elected. In the event of there being an equality of votes between the two candidates, the president of the meeting shall draw lots in the presence of the councillors and the candidate whose name is first drawn shall be declared to have been duly elected.

(ii) If there are more than two candidates, the one who obtains the smallest number of votes shall be eliminated and the votes taken again. If there is an equality of votes among all the candidates, or if two or more candidates lowest on the list have obtained an equal number of votes, the president of the meeting shall ascertain by casting lots in the presence of the councillors which of such candidates shall be eliminated. The elimination shall be repeated until two candidates only are left, when votes shall be taken for the last time and the candidate, who secures the larger number of votes shall be declared to have been duly elected. In the event of there being an equality of votes at the final stage between the two remaining candidates, the president of the meeting shall draw lots in the presence of the councillors and the candidates whose name is first drawn shall be declared to have been duly elected.

V. No candidate shall take part in a ballot, but a candidate may withdraw at any stage, and after so withdrawing, he may take part in any ballot. Similarly, a candidate who has been eliminated at any stage under clause (ii) of sub-rule (5) of rule IV may take part in any ballot at subsequent stages.

VI. [*Omitted.*]

VII. Immediately after the meeting, the president of the meeting shall—

(a) prepare a record of the proceedings at the meeting and sign it, attesting with his initials every correction made therein; and also permit any member present at the meeting to affix his signature to such record, if he expresses his desire to do so; and

(b) forward the name of the person elected as $\frac{\text{chairman}}{\text{vice-chairman}}$ to the Superintendent, Government Press, through the Collector of the district for publication in the *Fort St. George Gazette.*

VIII. (1) The president of the meeting shall then, make up into separate packets the ballot papers relating to each candidate, whether counted or rejected, seal up each packet and note thereon a description of its contents, the election to which it relates and the date thereof.

(2) These packets shall not be opened and their contents shall not be inspected or produced except under the orders of an election or other competent court.

(3) The packets shall be retained in safe custody in the municipal office for a year and shall then, unless otherwise directed by the orders of a competent court, be destroyed.

(G.O. No. 2178, L. & M., dated 29th July 1931;) G.O. No. 1407, L. & M., dated 10th April 1933;) (G.O. No. 2021, L. & M., dated 27th May 1953;) and (G.O. No. 1477, L.A., dated 23rd April 1938.)

(31) Under sub-section (2) of section 18 of the Madras District Municipalities Act, 1920, the chairman's function will automatically devolve on the vice-chairman during the temporary absence or incapacity of the chairman. A vice-chairman who is thus in charge cannot in his turn delegate his powers or duties to a councillor, if he has to be absent from the municipality or is incapacitated from attending to his duties. The chairman cannot delegate his powers or duties to a councillor when the Council has elected a vice-chairman, under section 12 (3) even though the latter may be temporarily absent or incapacitated from attending to the duties which devolve on him. Where a vice-chairman who is in charge of the municipal administration under sub-section (2) of section 18 of the Madras District Municipalities Act, 1920, has to be temporarily absent or is unable to attend to his duties, it is only the Collector who can intervene under sub-section (1) of section 37 of the Act and arrange for the execution of any work or the doing of any act which has to be attended to urgently. A delegation under sub-section (3) of section 18 is however independent of sub-sections (1) and (2) of the same section and it will hold good unless the chairman himself vacates office. The chairman can withdraw the delegation under this sub-section at his pleasure either wholly or partly at any time.

(G.O. No. 2049, L. & M., dated 28th July 1924.)

(32) The Revenue Divisional Officer appointed as ex-officio councillor and chairman of municipal council in their respective jurisdiction, till chairman from among the elected councillors are elected, should take the oath or affirmation of allegiance at the meeting convened for the election of chairman.

(G.O. No. 1590, L.A., dated 23rd July 1953.)

9. DECISION OF ELECTION DISPUTES UNDER THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920.

1. (1) Save as otherwise provided, no election held under the Act whether of a councillor, chairman or vice-chairman shall be called in question except by an election petition presented in accordance with these rules to an election commissioner as defined by sub-rule (2) by any candidate or elector against the candidate who has been declared to have been duly elected (hereinafter called the returned candidate) or if there are two or more returned candidates against all or any of such candidates.

(2) The election commissioner shall be

(*a*) the subordinate judge having territorial jurisdiction over the municipal area or if there is more than one such subordinate judge, the principal subordinate judge, or

(*b*) if there is no such subordinate judge, the district judge having such jurisdiction:

Provided that an election petition may, on application, be transferred—

(1) if presented to a subordinate judge under clause (*a*), by the district judge concerned to another subordinate judge within his jurisdiction or to his own file; and

(2) if presented to a district judge under clause (*b*), by the High Court to another district judge or to a subordinate judge in another district.

Where an election petition is transferred to any subordinate or district judge under the foregoing proviso, such judge shall be deemed to be the election commissioner.

(3) An election commissioner exercising jurisdiction under these rules shall be deemed to exercise such jurisdiction as a *persona designata* and not in his capacity as a judge of the court over which he presides.

2. (1) The petition shall be presented within seven days of the date of the declaration of the result of the election:

Provided that where the result of any election held in pursuance of sub-clause (i) of clause (*a*) of section 177 of the Madras District Municipalities (Amendment) Act, 1930, was declared before the publication of these rules in the *Fort St. George Gazette*, a petition questioning such election may be presented under these rules within seven days from the date of such publication.

Explanation.—If the Court of the Subordinate Judge or District Judge who is the election commissioner is closed on the last of the seven days referred to in this sub-rule or in the proviso thereto, the petition may be presented to the election commissioner on the next day afterwards on which such court is open.

This explanation shall be deemed to have come into force on the 30th day of April 1938.

(2) The petition shall contain a statement in concise form, of the material facts on which the petitioner relies and the particulars of any corrupt practice which he alleges, and shall, where necessary, be divided into paragraphs numbered consecutively. It shall be signed by the petitioner and verified in the manner prescribed for the verification of pleadings in the Code of Civil Procedure, 1908.

3. (1) If the irregularities alleged in the petition are likely to affect the validity of the election of more than one returned candidate the petitioner shall join as respondents to his petition all such returned candidates.

(2) The petitioner may, if he so desires, in addition to calling in question the election of the returned candidate or of all or any of the returned candidates, as the case may be, claim a declaration that he himself or any other candidate has been duly elected; in such case he shall join as respondents to his petition all other candidates who were nominated for the election but had not withdrawn before the polling.

4. (1) At the time of presentation of the petition, the petitioner shall deposit with it, as security for the cost of the same, a sum of two hundred rupees in cash.

Explanation.—Where the election of more than one returned candidate is called in question, a separate deposit shall be made in respect of each such returned candidate.

(2) If the provisions of sub-rule (1) are not complied with the election commissioner shall dismiss the petition.

(3) Upon compliance with the provisions of sub-rule (1) the election commissioner shall proceed to inquire into the petition.

5. The election commissioner shall as soon as may be cause a copy of the petition to be served on each respondent and on the chairman of the municipal council concerned and the election authority. Copies shall also be affixed to the notice board of the court over which the election commissioner presides in his capacity as a judge and of the municipal office. He may also call on the petitioner to execute a bond in such amount and with such sureties as he may require for the payment of any further costs. At any time within fourteen days after such publication, any other candidate shall be entitled to be joined as a respondent on furnishing similarly such security as may be demanded by the election commissioner.

6. Every election petition shall be inquired into by the election commissioner as nearly as may be in accordance with the procedure applicable under the Code of Civil Procedure, 1908, to the trial of suits; provided that it shall only be necessary for the election commissioner to make a memorandum of the substance of the evidence of any witness examined by him.

Explanation.—The election commissioner shall have the powers which are vested in a court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters :—

(*a*) discovery and inspection,

(*b*) enforcing the attendance of witnesses, and requiring the deposit of their expenses,

(c) compelling the production of documents,

(d) examining witnesses on oath,

(e) reception of evidence taken on affidavit, and

(f) issuing commissions for examination of witnesses.

and may summon and examine *suo motu* any person whose evidence appears to him to be material.

7. (1) No election petition shall be withdrawn without the leave of the election commissioner.

(2) If there are more petitioners than one, no application to withdraw a petition shall be made except with the consent of all the petitioners.

(3) When an application for withdrawal is made, notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published in the manner specified in rule 5.

(4) No application for withdrawal shall be granted if the election commissioner is of opinion that such application has been induced by any bargain or consideration which he considers ought not to be allowed.

(5) If the application is granted—

(a) the petitioner shall be ordered to pay the costs of the respondent theretofore incurred or such portion thereof as the election commissioner may think fit, and

(b) such withdrawal shall be communicated to the chairman of the municipal council concerned and the election authority by the election commissioner.

(6) Any order made by the election commissioner regarding the costs of the inquiry, shall be executed in the same manner and by the same procedure as if it were a decree for the payment of money made by the election commissioner in his capacity as the judge of a court.

8. An election petition shall abate on the death of a sole petitioner or of the survivor of several petitioners, and such abatement shall be communicated to the chairman of the municipal council concerned and the election authority by the election commissioner.

9. Where at an inquiry into an election petition any candidate other than a returned candidate claims the seat for himself, the returned candidate or candidates or any other party to the proceeding may give evidence to prove that the election of such candidate would have been void if he had been a returned candidate and a petition had been presented complaining of his election.

10. If in the opinion of the election commissioner—

(a) a returned candidate, his agent or any other person with the connivance of such candidate or agent, has committed, or

abetted the commission of any election offence falling under section 56 of the Act or under Chapter IX-A of the Indian Penal Code, or

(b) the election of a returned candidate has been procured or induced or the result of the election has been materially affected, by any of the following corrupt practices :—

(i) any election offence falling under section 56 of the Act or under Chapter IX-A of the Indian Penal Code when committed by a person who is not a candidate or his agent or a person acting with the connivance of a candidate or his agent;

(ii) any payment or promise of payment to any person whomsoever on account of the conveyance of any elector to or from any place for the purpose of recording his vote;

(iii) the hiring, employment, borrowing or using for the purposes of the election of any boat, vehicle or animal usually kept for letting on hire or for the conveyance of passengers by hire :

Provided that any elector may hire any boat, vehicle or animal or use any boat, vehicle or animal, which is his own property to convey himself to or from the place where the vote is recorded;

(iv) the hiring, using or letting, as a committee-room or for the purpose of any meeting to which electors are admitted, of any building, room or other place where intoxicating liquor is sold to the public; or

(c) the result of the election has been materially affected by any irregularity in respect of a nomination paper or by the improper reception or refusal of a nomination paper or vote or by any non-compliance with the provisions of the Act or the rules made thereunder, the election of such returned candidate shall be void :

Provided that if the election commissioner is of opinion that any corrupt practice specified in clause (b) of this rule, which does not amount to any form of bribery other than treating as hereinafter explained has been committed and if the election commissioner is further of opinion that the candidate has satisfied him that—

(a) no corrupt practice was committed at such election by the candidate and that any corrupt practices committed were committed contrary to the orders and without the sanction or connivance of such candidate; and

(b) such candidate took all reasonable means for preventing the commission of corrupt practices at such election; and

(c) the corrupt practices committed were of a trivial, unimportant and limited character; and

(d) in all other respects the election was free from any corrupt practice on the part of such candidate or any of his agents; then the election commissioner may find that the election of such candidate is not void.

Explanation.—For the purpose of this rule 'treating' means the incurring in whole or in part by any person of the expense of giving or providing any food, drink, entertainment or provision to any person with the object, directly or indirectly, of inducing him or any other person to vote or refrain from voting or as a reward for having voted or refrained from voting.

11. (1) At the conclusion of the inquiry the election commissioner shall declare whether the election of the returned candidate or candidates is void under rule 10.

(2) If he declares the election of the returned candidate or candidates void, he shall further pass an order either

(*a*) declaring that any other party to the petition who has under these rules claimed the seat has been duly elected; or

(*b*) ordering a fresh election.

(3) The order of the election commissioner under sub-rules (1) and (2) shall be final.

(4) A copy of every order under sub-rule (1) or sub-rule (2) shall be communicated to the chairman of the municipal council concerned and the election authority.

12. When an election is declared void under sub-rule (1) of rule 11 and a fresh election is ordered under clause (*b*) of sub-rule (2) of rule 11 the seat of the returned candidate or, as the case may be, the seats of the returned candidates shall be deemed to be vacant from the date of the order of the election commissioner and the authority concerned shall forthwith take the necessary steps for holding such fresh election.

(G.O. No. 3793, L. & M., dated 12th October 1931.)
(G.O. No. 106, L. & M., dated 9th January 1936.)
(G.O. No. 2?65, L.A., dated 2?th June 1938.)
G.O. No. 2888, L.A., dated 28th July 1938.)
(G.O. No. 1609, L.A., dated 4th May 1940.)

10. PAYMENT OF TRAVELLING ALLOWANCE TO CHAIRMEN, VICE-CHAIRMEN AND MEMBERS OF MUNICIPAL COUNCILS.

The travelling allowance payable to non-official members of municipal councils, including chairmen, vice-chairmen and chairmen-delegate shall be governed by the provisions of the Madras Travelling Allowance Rules as amended from time to time subject to the following modifications and limitations:—

(1) Every claim for travelling allowance shall be supported by the sanction referred to in rule 53 of Schedule IV to the Act.

(2) Chairmen, vice-chairmen, chairmen-delegate and other members of municipal councils shall, for the purpose of determining the rates of travelling allowance to which they are entitled, be divided into three grades each of which shall be entitled to the rates of travelling allowance specified against it :

Provided that the rates specified in respect of Grade III may be reduced by the municipal council concerned, at its discretion.

Grades of members of municipal councils for purposes of travelling allowance.

	Daily allowance. RS.	Mileage.	Railway or steamer journey.
Grade I.—Chairmen and vice-chairmen.	4	Four annas by road and three annas by canal.	Single class I fare plus daily allowance.
Grade II.—Chairmen-delegate.	3	Do.	Do.
Grade III.—Members of municipal councils excluding chairmen, vice-chairmen and chairmen-delegate.	2	Two annas by road or canal.	Single class II fare.

NOTE.—The above rates shall be governed by rule 47 of the Madras Travelling Allowance Rules in the same manner as those laid down in Annexure I of those rules. The rates of mileage shall be regulated in accordance with rule 27 of the said rules.

Explanation.—For the purpose of this rule, the expression 'non-official members' includes all officers of Government qualified for election as members of municipal councils.

(G.Os. No. 3140, L. & M., dated 9th August 1952, No. 1541, L.A., dated 21st July 1949, and No. 1396, L.A., dated 11th July 1952.)

(33) The Municipal Commissioner should place the diary of the outdoor work done by him (prescribed by the Inspector of Municipal Councils and Local Boards) each month before the municipal council for its information at its first meeting in the succeeding month. It is open to the municipal council to make short comments or remarks on the work done.

(G.O. No. 670, L.A., dated 3rd April 1947.)

(34) Municipal Commissioners are permitted to serve as members of the Guild of Service (Seva Samajam) committees and the District and Divisional Committees of the Madras State Welfare Fund constituted for the district and division in which the municipality concerned is situated, if they are invited. They shoud not however become office-bearers or take any personal part in making collections or keep custody of funds. They should also obtain the sanction of the municipal council before they agree to serve on the committee.

(G.O. No. 1841, L.A., dated 3rd November 1947.)
(G.O. No. 1176, L.A., dated 3rd June 1950.)
(G.O. No. 1759, L.A., dated 20th August 1953.)

(35) The Commissioner should not during his temporary absence on casual leave, etc., for short periods delegate any of his functions and powers specified below to any officer or servant of the council or the Government—

(1) making appointments and inflicting punishments on servants of the council and transferring subordinates;

(2) conducting public auction of annual sales of leases of markets, etc., and of any other sale which is expected to bring in a revenue of over Rs. 200;

(3) signing of contracts under the proviso to section 69 (1) of the Act;

(4) right to attend the meetings of the statutory committees [section 18-A (1) (a)];

(5) emergency powers under section 15 of the Act;

(6) functions in respect of statutory committees; and

(7) the power to dispose of under rules 12 and 13 of Schedule IV to the Madras District Municipalities Act, 1920, the petitions for revision of property tax received under rules 9, 10 and 11 of the schedule.

The Commissioner should not permit the officer or servants to whom powers may be delegated—

(i) to attend to papers relating to appeals, promotions, transfers, etc.;

(ii) to pass final orders of disposal on files;

(iii) to grant leave other than casual leave to municipal staff;

(iv) to modify previous orders of the Commissioner; and

(v) to attend to matters of major importance unless it is necessary to do so before the Commissioner returns to duty.

(G.O. No. 94, L.A., dated 19th January 1948.)
(Memorandum No. 37106/48-2A, L.A., dated 29th September 1948.)

(36) The Government have permitted Municipal Commissioners to serve as ex-officio directors of co-operative housing societies provided that the previous sanction of the municipal council concerned, as required under section 12-C(5) of the Madras District Municipalities Act, 1920, is obtained. Municipal councils will accord necessary sanction whenever Commissioners concerned apply for such sanction. The Commissioner who has been so appointed may receive sitting fees paid by the societies for attending the meetings of their directors, wherever there is provision in the by-laws of the societies for such payment.

(G.O. No. 1578, L.A., dated 15th September 1947.)
(G.O. No. 712, L.A., dated 12th April 1948.)

(37) All correspondence between the Commissioner and other heads of departments of the municipal council should be carried on 'unofficially' whenever the acceptance or remark or the opinion of the head of a department is required. In rare cases where it is not possible to cary on *unofficial* correspondence, the Commissioner may address the other head of departments in the form of a memorandum, reply to which should be in the form of a letter.

(G.O. No. 719, L.A., dated 13th April 1951.)

(38) Municipalities have been classified into three grades, viz., first, second and third grades for the purposes of the fixation of the strength and the scales of pay of the ministerial and collection staff and for appointment of Commissioner. A list of municipalities is given in Appendix II.

(39) The Commissioner should address the Inspector of Municipal Coun-
cils and Local Boards if he requires advice on points arising from the
administration of the Madras District Municipalities Act, 1920, in respect
of taxation matters. In matters involving interpretation of law, the Com-
missioner should take legal advice and act upon his own individual respons-
ibility. Government should not be addressed unnecessarily on matters
involving interpretation of law and on trivial matters relating to day-to day
administration. References to Government should be confined to matters
involving questions of policy. References in minor matters not involving
any question of policy should be made to the Inspector of Municipal Councils

and Local Boards or to the other heads of departments concerned. Correspondence with Government in matters on which the orders of Government may be necessary should not be submitted direct to Government but should come only through the heads of departments or the Collector of districts, as the case may be, according to the subject-matter of the communication.

(G.O. No. 3579, L.A., dated 26th November 1942.)
(G.O. No. 3677, L.A., dated 5th December 1942.)

(40) All correspondence between Municipal Commissioners and Collectors and heads of departments should pass through the chairman. The only exception which Government would allow to this general rule is the correspondence between the Commissioner and the Collector in matters involving the maintenance of law and order such as sudden strikes by municipal employees and other urgent matters which brook no delay. Commissioners may discuss personally with Collectors on any administrative question whenever necessary.

(G.O. No. 1292, L.A., dated 23rd July 1946.)
(G.O. No. 2004, L.A., dated 27th September 1949.)

(41) Correspondence between the Election Authority, viz., the Inspector of Municipal Councils and Local Boards and the Municipal Commissioner who is appointed as Election Officer under the rules for the conduct of election of municipal councillors can be carried on directly without passing through the chairman of municipal council. This procedure should be followed only after the Commissioner is actually appointed as Election Officer in connexion with any election and not before.

(G.O. No. 2253, L.A., dated 14th November 1952.)

(42) Correspondence between the Municipal Commissioner and the Sanitary Engineer should pass through the chairman of the council.

(G.O. Press No. 2247, L.A., dated 2nd June 1953.)

(43) The following instructions are issued to facilitate harmonious relationship between Chairmen and Commissioners:—

I. *General.*—The specific duties of the chairman are those laid down by sections 13, 13-B, 14, 18, 28, 30 (2), 31 and rule 10 of Schedule III of the Madras District Municipalities Act, 1920. In addition to these functions he has the important responsibility of formulatnig the general policy of the council in consultation with the councillors and with the general public, and of initiating schemes for the improvement of the town.

The Commissioner is the Executive Authority responsible for the general conduct of the municipal administration and for giving effect to the decision of the council. In order that he may perform these functions efficiently, it is essential that he should be empowered to act on his own responsibility in the exercise of the administrative powers conferred on him by the Act and that neither the council nor individual councillors should interfere with him when so doing.

II. *Correspondence*—(*a*) *General.*—(1) The general correspondence of the council should be carried on by the Commissioner as its Executive Authority and it is unnecessary that correspondence other than that with the Government should pass through the chairman. The Commissioner should, however, be careful to arrange that the chairman, who under section 13-B has access to all correspondence, shall see correspondence on all important matters and should consult him regarding all matters of a general nature which do not fall within the powers specifically conferred on the Comissioner as executive authority by the Act. The Commissioner should however send to the chairman for perusal copies or originals of all official letters he sends to heads of departments and to the Collector and of their replies.

(2) It has been represented to the Government that many communications relating to administrative matters now dealt with by the commissioner are addressed to the chairman in his official capacity. It is of course open to the chairman to insist that all such communications should be delivered to him in person but the Government consider that a more convenient arrangement for all concerned would be that where they are not addressed to the chairman by name they should be opened by the commissioner who will be responsible for seeing that all such communications which

the chairman should see are sent to him promptly. The Government commend this arrangement to c a man with whom the final decision on it must rest. If a chairman decides that he will open all correspondence addressed to him officially, he will be responsible for seeing that such of it as should be dealt with by the Commissioner is sent to him promptly. The Commissioner should not open communications addressed to the chairman by name even though the official title of chairman is added, but should send them unopened to the chairman. The Commissioner should also make a point of sending to the chairman for perusal all important communications or such as he thinks the chairman ought to see.

(3) If the chairman wishes to initiate any correspondence in regard to the powers specifically conferred upon him by sections 13, 13-B, 14, 18, 28, 30 (2), 31 and rule 10 of Schedule III of the Act, he should normally find it convenient to arrange for the Commissioner to prepare the necessary drafts and issue the letters after signature by the chairman. If the chairman wishes to have such correspondence carried on under his direct orders, he should see that the Commissioner is informed of all matters with which he is in any way concerned.

(4) The Commissioner should give suitable clerical assistance to the charman for the work involved in his correspondence and should arrange that appropriate office accommodation is available for him. The Commissioner should give all reasonable facilities to the chairman for his inspection work.

(b) *Correspondence with the Government.*—Section 13-B of the Madras District Municipalities Act, 1920, lays down that, in the case of municipalities which have commissioners, no official correspondence between the council and the local Government shall be conducted except through the chairman. The main object of this section is to keep the chairman informed as to the general conduct of municipal business. The Government, therefore, consider that all official communications between the Commissioner and the Government should pass through the chairman. There is no need to attempt to distinguish in this respect between correspondence which the Commissioner carries on in his capacity as Commissioner and that which he carries on on behalf of the council as a whole. Demi-official correspondence by or with the Commissioner whether confidential or not need not however pass through the chairman. The Commissioner should not send advance copies of his letters transmitted to Government through the chairman, except in cases where very urgent action is called for on the part of the Government or where both the chairman and vice-chairman are absent from the town. It is essential that all correspondence addressed to the Government should be forwarded promptly by the chairman. If he wishes to make an explanatory forwarding endorsement on the subject, he should in most cases be able to do so without delaying the letter. If he wishes to consider any matter further, he should forward the Commissioner's letter at once with an endorsement that a further communication from him will follow. After making his forwarding endorsement he should return the letter to the commissioner so that it may be issued from the municipal office after a copy of the chariman's endorsement has been put on the record. Before passing on to the commissioner any communication addressed to him through the chairman, the latter should not himself take any action, such as ordering a municipal official to deal with it. As the letter is addressed to the Commissioner, it is for him to take action on it, though it is open to the chairman in passing it on to him to endorse on it any remarks that may be necessary. If, in any case, the chairman finds it inconvenient to attend the office and desires the commissioner to send to his residence fair copies of letters to be forwarded to Government the Commissioner may comply with his request. It would, however, facilitate matters if an arrangement is made whereby the chairman attends office on certain convenient working days and hours.

III. *Preparation of agenda.*—Agenda for meetings should be prepared by the Commissioner in consultation with the chairman. The chairman should not prevent any matter which the Commissioner wishes to be considered by the council from being laid before it. It is open to him to add his own note on any item before placing it before the council. While the

chairman it at liberty to include in the agenda any item he wishes and to draw up a note on the subject, he should also give the Commissioner an opportunity of giving his views in a note.

If a councillor sends notice of a resolution which is not in order, the Commissioner should, after consulting the chairman, draw the councillor's attention to the point or points in question. If any such points remain in dispute, they should be dealt with as a point of order by the chairman at the meeting.

IV. *Access to municipal records.*—Section 13-B of the Act confers on the chairman the right to have full access to all the records of the municipal council. Such access should be given at the municipal office. If, however, on any urgent occasion, the chairman finds it impossible to attend office, the records required by him may be sent to his residence; in that case the chairman should assume full responsibility for their safe custody during the period of their retention.

V. *Control over municipal subordinates.*—Under sectoin 18-A (2) of the Madras District Municipalities Act, all municipal officers and servants are subordinate to the Commissioner. The chairman shall be given the services of a peon who will be under his full control in the matter of granting him leave, etc. If a chairman wishes to give any instructions to the municipal officers and servants, he should do so only through the Commissioner. Instances have occurred where chairmen of municipal councils have directed municipal subordinates to prepare estimates for works and included them in the agenda without the knowledge of the Commissioners. This practice is irregular. If there is a difference of opinion between a chairman and a Commissioner in regard to the necessity for the execution of a work, the proper course is to move a resolution on the subject in the council.

VI. *Grant of leave to Commissioners.*—Sub-section (7) of section 12-C of the Madras District Municipalities Act, 1920, provides only for the case of leave in which a substitute is appointed. Commissioners and special officers of municipalities should obtain the *previous* sanction of the Inspector of Municipal Councils and Local Boards if they require casual leave or propose to avail themselves of holidays and leave their station. In cases of emergency, however, where such *previous* sanction cannot be obtained in time, the officers will be permitted to avail themselves of casual leave or holidays and leave their station, in anticipation of the Inspector's sanction or orders should be obtained by wire. In all cases the officers should send previous intimation to the chairman and to the Collector. Whenever a Commissioner avails himself of casual leave and leaves the station or is unable to attend to his duties, he should, under section 18-A of the Act, delegate his functions to an officer or servant of the council or to an officer of Government. Every Commissioner should in such cases delegate all the functions which he is exercising at the time of the delegation to one and the same person by a formal order under section 18-A of the Madras District Municipalities Act, 1920. The delegation order should be supplemented by such office orders as may be found necessary for the disposal of routine work by the heads of municipal departments such as Health Officer, Engineer or Office Manager. Such supplementary orders should make it clear that, while the person to whom the delegation has been made, has the full powers of the Commissioner in case of any real emergency, he should restrict their exercise to such cases of emergency and as far as possible defer all important matters till the Commissioner's return. A copy of every order of delegation and of the supplementary orders should be duly communicated to the chairman.

VII. *Attendance of Commissioners in office in working days.*—To avoid inconvenience to the public and maintain discipline and efficiency in their offices, Commissioners of municipalities should attend office regularly on working days between the hours of 1 and 4 p.m. These hours are fixed so that the public may be sure of findnig the Commissioner in his office between them and must be strictly observed. The Government leave it to the commonsense and sense of responsibility of Commissioners so to adjust their work and leisure that they are present in their offices daily during the remaining office hours for the maximum period compatible with the proper performance of their outdoor duties. Interviews on municipal business should ordinarily be given in the municipal office and office work during office hours should be done there and not at the Commissioner's residence.

Under no circumstances, should a Commissioner allow a lady member of the staff to see him at his house or ask her to see him at his house.

A notice that the Commissioner will see visitors in his office between 1 and 4 p.m. and at other times by appointment should be posted on the office notice board. If the Commissioner is prevented from attending by any exceptional circumstances such as urgent or exceptionally prolonged inspections, a notice to this effect should similarly be put up.

Commissioners should designate by name the senior member of their staff to be in charge of the office and responsible for its discipline during their absence owing to outdoor work.

(G.O. No. 3058, L.A., dated 2nd August 1939.)

Office Management.

(44) The Commissioner should follow the instructions contained in the District Board Office Manual for office routine, the disposal of papers, etc., in the municipal office.

(G.O. No. 5039, L.A., dated 16th December 1938.)

(45) The questionnaire to the inspection of municipal offices by the Inspector of Municipal Councils and Local Boards or his deputies is given in Appendix III.

(46) The Commissioner should provide a separate room in the municipal office for the chairman. A steno-typist where one is emlpoyed by the municipality and in other cases, a typist or a clerk who knows typewriting should be placed entirely at the disposal of the Chairman when he attends office.

(G.O. No. 871, L.A., dated 5th May 1948.)

(47) No municipal council should correspond on any matter direct with other State Governments (Part A, Part B or Part C) or the Central Government or any foreign Government except through the State Government. If the council receives any communication from local bodies, institutions or organizations from outside India they should refer each communication to the State Government along with the proposed replies for instructions. Where the subject-matter under correspondence is of a routine and non-political character, the municipal council concerned will be authorized by the State Government to send a reply direct, but if the subject-matter is of political nature or if any important or embarassing implications are involved, the council will be advised of the course of action to be adopted in consultation with the Ministry of External Affairs, Government of India.

(G.O. No. 991, L.A., dated 20th May 1952.)
(G.O. No. 990, L.A., dated 5th May 1953.)

(48) The Commissioner can show to the local press correspondent once a week, at the time fixed by him such non-confidential Government Orders of a general nature received in the municipal office, if he thinks it will be useful to show to them.

(G.O. No. 2023, L.A., dated 29th September 1953.)

11. POWERS OF OFFICERS AUTHORIZED TO HOLD INQUIRIES, ETC., UNDER THE MADRAS DISTRICT MUNICIPALITIES ACT.

1. All persons authorized by the Madras District Municipalities Act, 1920, or the rules made thereunder to conduct inquiries shall have for the purpose of holding such inquiries powers—

(i) to summon any person resident within the district whose evidence may appear to them to be necessary for the investigation of any matter under inquiry and also to require the production of any document relevant to the matter under inquiry which may be in the possession or under the control of such person; and

(ii) to grant to any such person such allowance as is admissible to a witness summoned by a civil court and to pass orders as to the person by whom or the fund out of which allowance shall be paid.

2. Such summons shall be in writing and authenticated by the signature and seal of the officer by whom it is issued.

It shall require the person summoned to appear before the said officer at a stated time and place and shall specify whether his attendance is required for the purpose of giving evidence or to produce a document, or for both purposes; and any particular document, the production of which is required shall be described in the summons with convenient certainty.

3. The summons shall be served personally on the person summoned, or, if he cannot be found, it may be left for him with some adult member of his family residing with him, or with the head of the village in which he lives.

4. Any person may be summoned to produce a document without being summoned to give evidence; and any person summoned merely to produce a document shall be deemed to have complied with the summons if he causes such document to be produced, instead of attending personally to produce the same.

5. When the person whose evidence may be required is unable from sickness or infirmity, to attend before the officer issuing the summons, or is a person whom by reason or rank or sex it may not be proper to summon, the officer issuing the summons may, of his own motion, or on the application of the party whose evidence is desired, dispense with the appearance of such person and order him to be examined by a subordinate deputed by such officer for the purpose.

6. Any person who fails to obey a summons issued under these rules shall be punishable with fine which may extend to one hundred rupees.

7. Nothing contained in these rules shall apply to cases for which provision has otherwise been made by or under the Act.

(G.O. No. 3175, L.A., dated 23rd October 1942.)

12. ACQUISITION AND TRANSFER OF IMMOVABLE PROPERTY BY MUNICIPAL COUNCILS.

Acquisition of Immovable Property.

1. (1) A municipal council shall not acquire any immovable property unless the following conditions are satisfied, namely :—

(a) that the property, if intended for any purpose other than roads, bridges, culverts and quarries, is approved by the Municipal Health Officer, or if there is no Municipal Health Officer by the District Health Officer as suitable from a sanitary point of view for the purpose for which it is intended;

(*b*) that the property, if intended for the construction or extension of school buildings at an estimated cost of over five thousand rupees is approved by an officer of the Public Works Department not below the rank of Executive Engineer as suitable for the purpose:

(*c*) that the property is approved by the Municipal Engineer, if any, as suitable for the purpose for which it is intended :

Provided that in the case of a municipality in which there is no Municipal Engineer, the property, if intended to be used as a site for the construction or extension of any building not falling under clause (*b*) at an estimated cost of over one thousand rupees, shall be approved by the Executive Engineer of the division or the Subdivisional Officer acting under the orders of the Executive Engineer as suitable for the purpose for which it is intended;

(*d*) that the property, if its value exceeds Rs. 1,000 and if it is intended for educational purposes, is approved by the District Educational Officer also;

(*e*) that the property, if its value exceeds Rs. 1,000 and if it is intended for hospitals and dispensaries, is approved by the District Medical Officer also;

(*f*) that the property shall not be acquired otherwise than under the Land Acquisition Act, 1894, unless the previous approval of the Collector of the district has been obtained therefor;

(*g*) that, in the case of the lands acquired otherwise than under the Land Acquisition Act, 1894, a valuation is obtained from the Revenue Department and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Collector of the district in that behalf;

(*h*) that in the case of buildings, a valuation and a certificate regarding structural stability are obtained from the Municipal Engineer or if there is no Municipal Engineer from the Executive Engineer of the division or the Subdivisional Officer acting under the orders of the Executive Engineer and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Collector in that behalf; and

(*i*) that in every case where the consideration for the property is not less than Rs. 75, an encumbrance certificate is obtained from the registration office in respect of such property and examined by the legal adviser of the municipal council unless the nature of the transaction is such as will, by law, pass the property free of all encumbrances.

Explanation.—In cases falling under clause (*h*) of this sub-rule if the valuation and the certificate regarding structural stability are obtained from an Executive Engineer, or a Subdivisional Officer acting under his orders, the municipal council shall pay to the Government of Madras (hereinafter called ' the Government ') in respect of the service so rendered, a fee (which shall be credited

to the Public Works Department's account) calculated at the rate of one per cent of the value of the building, subject to a minimum of 20 rupees. The municipal council shall also pay the travelling allowances of these officers in respect of journeys performed by them in accordance with the Madras Travelling Allowance Rules. The minimum fee of 20 rupees and the travelling allowance of the officer concerned shall also be payable by a municipal council in cases where an Executive Engineer or a Subdivisional Officer acting under his orders, inspects a building but does not actually furnish the valuation and certificate regarding structural stability on the ground that the building is found unfit for purchase.

(2) The deed transferring the property to the municipal council shall be in the appropriate form in Schedule I appended to these rules, with such variations as circumstances may require.

(3) The provisions of sub-rules (1) and (2) shall not apply to a case where the municipal council has to purchase immovable property brought to sale in execution of a decree obtained by it.

TRANSFER OF IMMOVABLE PROPERTY.

2. *Transfers otherwise than by lease of immovable property vesting in but not belonging to a municipal council.*—(1) Immovable property vesting in but not belonging to a municipal council shall not be transferred or charged in contravention of the conditions subject to which such property became vested in the council.

(2) The deed of transfer shall be in the appropriate form in Schedule II appended to these rules, with such variations as circumstances may require.

3. *Transfer otherwise than by lease of immovable property belonging to a municipal council.*—(1) A municipal council shall not without the previous sanction of the Collector of the district, make or sanction any transfer, except by way of lease, of any immovable property belonging to it, or create or sanction the creation of any charge upon any such property. If the value of the property so transferred or the amount for which the charge is so created exceeds Rs. 10,000, the previous sanction of the Government shall also be obtained for the transaction.

(2) The deed of transfer shall be in the appropriate form in Schedule II appended to these rules with such variations as circumstances may require.

4. *Transfer by lease of immovable property belonging to a municipal council.*—(1) A municipal council may lease out any immovable property belonging to it :

Provided that no such lease shall be valid in case the period of the lease exceeds three years or where the lessee is permitted to put up any building or structure whether of masonry, bricks, wood, mud or metal, unless the sanction of the Inspector of Municipal Councils and Local Boards has been obtained therefor,

(2) The lease deed shall be in Form III (*a*) in Schedule III appended to these rules with such variations as circumstances may require.

5. *Transfer by lease of immovable property vested in but not belonging to a municipal council.*—(1) A municipal council may lease out any property vested in but not belonging to the council other than roadsides and street margins :

Provided that no lease shall be granted—

(*a*) in contravention of the conditions subject to which such property became vested in the council.

(*b*) for a period exceeding twelve months without the previous sanction of the Inspector of Municipal Councils and Local Boards :

Provided further that no such lease shall be valid, if the lessee is permitted to put up any building or structure whether of masonry, bricks, wood, mud or any other material unless the sanction of the Inspector of Municipal Councils and Local Boards has been obtained therefor.

(2) The lease deed shall be in Form III (*a*) in Schedule III appended to these rules with such variations as circumstances may require.

6. (1) *Leases of roadsides and street margins.*—Leases of roadsides and street margins vested in a municipal council shall be subject to the restrictions imposed by the Government under sub-section (5) of section 183 of the Madras District Municipalities Act, 1920, in Local Self-Government Department Notification No. 811, published at page 249 of Part I-A of the *Fort St. George Gazette*, dated the 12th June 1934, as in force for the time being.

(2) The lease deed shall be in Form III (*b*) in Schedule III appended to these rules with such variations as circumstances may require.

7. *Publication of proposed transfers and leases.*—(1) In every case of transfer or lease falling under rule 3, 4, 5 or 6, the municipal council shall publish a notice of the proposed transfer or lease, giving full particulars of the property to be transferred or leased, the name of the proposed transferee or lessee and the consideration for the transfer or the rent reserved under the lease—

(*a*) in the District Gazette, if the consideration for the transfer exceeds Rs. 500 or if the rent reserved under the lease exceeds Rs. 100 per annum; and

(*b*) by affixture in a conspicuous position—

(i) at the offices of the municipal council, of the Collector of the district and of the Revenue Divisional Officer,

(ii) at the taluk office,

(iii) at the village chavadi of the village in which the property is situated, and

(iv) on the property to be transferred or leased.

(2) In every case where such transfer or lease is to be by public auction, a notice with full particulars of the property to be transferred or leased shall be published—

(*a*) in the District Gazette and in one or two prominent local newspapers circulated within the jurisdiction of the municipal council if the consideration for the transfer exceeds Rs. 500 or if the rent reserved under the lease exceeds Rs. 100 per annum,

(*b*) in the manner specified in clause (*b*) of sub-rule (1), and

(*c*) by tom-tom in suitable places.

(3) The municipal council may dispense with the publication in the District Gazette as required by sub-rules (1) and (2), in the cases of leases which are granted during the course of a financial year owing to the failure of the original lessee to fulfil the terms of his lease.

(4) Publication of the notice in the District Gazette as required by sub-rules (1) and (2), shall not be necessary during the continuance of the present war.

8. *Transfers and leases to be subject to condition of transferce or lessee paying assessment, ground-rent, peshkash or quit-rent to Government.*—(1) Except in cases falling under sub-rules (3) and (4) of this rule to transfer or lease of any immovable property made by the municipal council shall be valid unless it be a condition thereof that the transferee or lessee shall be liable to pay to the Government such assessment, ground-rent, peshkash or quit-rent as the Collector may determine to be payable in respect of the property and that the said assessment, ground-rent, peshkash or quit-rent is subject to revision from time to time in accordance with the rules in force at the time of such revision except in respect of quit-rent on enfranchised inam lands and peshkash on lands in proprietary villages acquired by the municipal council by private negotiation.

(2) Nothing contained in this rule shall affect the right of Government, to recover from the municipal council the assessment, ground-rent, peshkash or quit-rent leviable on lands not transferred by sale or exchange or otherwise permanently alienated.

(3) In cases where the assessment, ground-rent, peshkash or quit-rent leviable on the land after transfer is already being paid by the municipal council and the land is not transferred by sale or exchange, leased in perpetuity or otherwise permanently alienated, the municipal council shall continue to pay such assessment, ground-rent, peshkash or quit-rent and the liability shall not be imposed on the transferee.

(4) In the case of leases falling under rule 6, the municipal council shall furnish the Collector with a return of such leases whereupon the Collector will fix the assessment or ground-rent on the basis of the information in the return and collect it from the municipal council. (G.O. No. 2849, L.A., dated 16th August 1940.)

SCHEDULE I.

[*See* rule 1 (2).]

FORM I (*a*).

Transfers by sale.

THIS INDENTURE made the day of 195 between son of residing at (hereinafter called the 'vendor' which expression shall where the context so admits include his heirs executors administrators and legal representatives of the one part and the municipal council of constituted under the Madras Act V of 1920 (hereinafter called the 'purchaser's which expression shall where the context so admits include its successors and assigns) of the other part:

WHEREAS the vendor is well and sufficiently entitled to the land and premises described in the schedule hereto;

AND WHEREAS the purchaser in exercise of its powers has agreed with the vendor to purchase the said land and premises intended to be hereby granted, conveyed and assigned subject to the quit-rent (if any) payable in respect of the same but otherwise free from encumbrances at the price of rupees.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of rupees to the vendor paid by the purchaser on or before the execution of these presents (the receipt whereof the vendor doth hereby acknowledge) he the vendor doth hereby grant, convey and assign unto the purchaser all that piece or parcel of land situated in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings godowns trees commons hedges ditches fence ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the vendor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned unto the purchaser for ever AND the vendor doth hereby covenant with the purchaser that he the vendor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the purchaser in manner aforesaid AND that the purchaser shall and may at all times hereafter peacefully and quietly possess and enjoy the said premises free from all encumbrances whatsoever and receive the rents and profits thereof without any

lawful eviction, interruption, claim or demand whatsoever from or by the vendor or any other person or persons AND further that he the vendor and all persons having lawfully or equitably claiming any estate or interest in the said premises or any of them or any part thereof from under or in trust for the vendor or from or under any of his ancestors shall and will from time to time and at all times hereafter at the request and cost of the purchaser do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the purchaser in manner aforesaid as shall or may be reasonably required.

IN WITNESS whereof the vendor hath hereunto set his hand and seal the day and year first above written.

The schedule above referred to.

All that piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by . on the south by , on the east by , and on the west by bearing Re-survey No. and old survey No. and containing on the whole by admeasurement (be the same more or less).

Signed sealed and delivered by the above-named in the presence of

FORM I (*b*).

Transfers by lease.

THIS INDENTURE made the day of one thousand nine hundred and between , residing at and carrying on business at (hereinafter called the 'lessor' which expression where the context admits shall include his heirs executors administrators legal representatives and assigns) of the one part and the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called 'the lessee' which expression where the context admits shall include its successors in office and assigns of the other part:—

WITNESSETH as follows:—

1. In consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee ALL that piece or parcel of land together with the building and premises known as situate in the registration sub-district of in the registration district of bearing S. No. and more particularly described in the schedule hereto for the term of years from the day of 19 , PAYING therefor in advance the monthly rent of Rs. clear of all deductions the first of such payments to be made on the day of 19 ,

2. The lessee covenants with the lessor as follows:—

(1) To pay the reserved rent on or before the first day of each month in advance and in manner aforesaid.

(2) To bear pay and discharge all existing and future taxes charges assessments and outgoings payable in respect of the said premises.

(3) To keep the exterior and the interior of the demised premises and all additions thereto the boundary wall and fences thereof the drains soil and other pipes sanitary and water apparatus electric fittings and fixtures thereof in good and **tenantable** repair and condition.

(4) Not to make or permit to be made under any circumstances any alterations in or additions to the demised buildings without the previous consent in writing of the lessor PROVIDED ALWAYS that if the lessee is permitted to make any alterations by the lessor the lessee shall not be entitled to any compensation therefor.

(5) To permit the lessor with or without workmen or others at all reasonable times on giving one day's previous notice to enter upon the demised premises and to view the condition thereof and upon notice being given by the lessor to repair within one month from the service of the notice in accordance therewith.

(6) Not to assign underlet or part with the possession of the demised premises or any part thereof without first obtaining the written consent of the lessor.

(7) To yield up the demised premises with all fixtures and additions thereto at the determination of the tenancy in good and tenantable repair and condition in accordance with the covenants herein contained.

3. The lessor covenants with the lessee as follows:—

(i) That the lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on its part contained shall peacefully hold and enjoy the demised premises during the said term without any interruption by the lessor or any person rightfully claiming under or in trust for him.

(ii) To carry out all repairs to main walls roof and foundation due to fair wear and tear, the decision of the Executive Engineer for the time being of division as to the necessity for such repairs being final.

4. PROVIDED ALWAYS and it is hereby expressly agreed by and between the parties hereto as follows:—

(1) If the rent hereby reserved or any part thereof shall be unpaid for 14 days after becoming payable (whether formally demanded or not) or if any covenant on the lessee's part herein contained shall not be performed or observed then and in any of the said cases it shall be lawful for the lessor at any time thereafter to re-enter upon the demised premises or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessee's covenants herein contained.

(2) If the lessee shall desire to determine the present denies and shall give to the lessor three calendar months' previous notice in writing of such desire then immediately on the expiration of the three calendar months the present demise and everything herein contained shall cease and be void but without prejudice to the remedies of either party against the other in respect of any antecedent claim or breach of covenant.

(3) That the lessor will on the written request of the lessee made within three calendar months before the expiration of the term hereby granted grant to the lessee a lease of the demised premises for the further term of years and containing the like covenants and provisos as are herein contained except the covenant for renewal.

In witness whereof the lessor hath hereunto set his hand and seal and the common seal of the Municipal Council of , the lessee was hereunto affixed the day and year first above written.

The Schedule above referred to.

All that piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of , and bounded on the north by , on the south by , on the east by and on the west by bearing resurvey No. , old survey No. and containing on the whole by admeasurement (be the same more or less).

Signed sealed and delivered by the abovenamed in the presence of—

Signed by the Commissioner of the Municipal Council of , in the presence of

The common seal of the municipal council was hereunto affixed in the presence of .

Form I (c).

Transfer by mortgage.

This indenture made the day of 19 , between , son of , residing at (hereinafter called 'the mortgagor' which expression shall where the context so admits include his heirs executors administrators and legal representatives) of the one part and the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called 'the mortgagee' which expression shall where the context so admits include its successors and assigns) of the other part:

Whereas the mortgagor is well and truly entitled to and possessed of the piece or parcel of land and premises described in the schedule hereto;

And whereas the mortgagee has agreed to lend the mortgagor the sum of Rs. on having the repayment thereof in manner hereinafter appearing.

NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) he the mortgagor doth hereby give grant and assign unto the mortgagee an usufructuary mortgage of ALL THAT piece or parcel of land situate in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings godowns trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore or hereafter to be occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the mortgagor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned or expressed so to be unto the mortgagee for ever subject to the proviso for redemption hereinafter contained. The mortgagor hereby declares that he has put the mortgagee in possession of the mortgaged property and that the mortgagee shall continue in such possession of the property until the said sum of Rs. is repaid to the mortgagee and that the mortgagee shall appropriate the rents and profits accruing from the property in lieu of the interest due in respect of the mortgage money. AND the mortgagor doth hereby covenant with the mortgagee that he the mortgagor will as long as any money shall remain due on the security of these presents keep all the messuages and buildings now existing or hereafter to be erected on the said premises hereinbefore expressed to be hereby granted conveyed and assigned in good and substantial repair and insured against loss or damage by fire in the sum of Rs. at the least in some office or offices approved by and in the name of the mortgagee and will duly and punctually pay all premiums and sums of money necessary for such purpose and for keeping such insurance on foot and also all quit-rent assessment rates taxes and other outgoings for the time being payable in respect of or charged upon the said premises or any of them and will forthwith deliver to the mortgagee the policy or policies of insurance and the receipt for every sum payable as aforesaid and that if default be made in keeping the said buildings so repaired or in effecting or keeping on foot such insurances or in payment of any such quit-rent assessment rates taxes and other outgoings as aforesaid or in so delivering any policy or policies or receipt as aforesaid it shall be lawful for but not incumbent upon the mortgagee to put the said premises into proper and substantial repair or (as the case may be) to insure and keep insured and said buildings in any sum not exceeding the amount aforesaid and to pay premiums and all expenses incurred in so doing or (as the case may be) any such quit-rent assessment rates taxes or other outgoings as aforesaid. AND further that the mortgagor will forthwith repay to the mortgagee all such premiums expenses and other moneys with interest thereon at the rate of per cent per annum from the time of each payment and that until repayment the premises hereby mortgaged shall stand charged with the amount to be repaid and interest thereon at the rate aforesaid and that all moneys received in respect of any insurance shall at the option of the mortgagee be applied either in

reinstating or restoring the buildings insured or in or towards payment of the moneys for the time being on the security of these presents. AND the mortgagor doth hereby covenant with the mortgagee that he the mortgagor now hath power to give and grant this usufructuary mortgage unto the mortgagee. AND it is hereby expressly agreed and declared that on payment at any time by the mortgagor to the mortgagee of the said sum of Rs. and all other moneys, if any, due under these presents the mortgagee shall at the request and cost of the mortgagor reconvey and reassign unto the mortgagor or as he may direct all and singular the plot or piece of land and premises hereby expressed to be granted conveyed or assigned.

IN WITNESS whereof the mortgagor hath hereunto set his hand and seal the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by on the south by , on the east by and on the west by bearing re-survey No. and old survey No. and containing on the whole by admeasurement (be the same more or less).

Signed sealed and delivered by the abovenamed in the presence of

FORM I (*d*).

Transfers by gift.

THIS INDENTURE made the day of one thousand nine hundred and BETWEEN son of residing at (hereinafter called 'the donor' which expression shall where the context admits include his heirs executors administrators and legal representatives) of the one part and the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called 'the donee' which expression shall where the context admits include its successors and assigns) of the other part.

WHEREAS the donor is well and sufficiently entitled free from encumbrances to the piece or parcel of land and premises hereinafter described and intended to be hereby granted conveyed and assigned.

AND WHEREAS the donor has agreed to transfer the said piece or parcel of land and premises to the donee as a gift subject to the payment by the donee of all existing and future taxes charges assessments and ground-rent in respect of the same and the donee has agreed to acccept the same subject to such conditions.

AND WHEREAS the said piece or parcel of land and premises is of the value of Rs. for the purpose of stamp duty.

NOW THIS INDENTURE WITNESSETH that the donor doth hereby give grant convey and assign unto the donee who hereby accepts the same ALL THAT piece or parcel of land bearing Survey No. situated

in the village of in the registration sub-district of in the registration district of and more particularly described in the schedule hereunder written TOGETHER with all buildings trees commons liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land buildings and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the donor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted conveyed and assigned, unto the donee for ever AND the donor doth hereby covenant with the donee that the donor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the donee in manner aforesaid. AND that the donee shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever without any lawful eviction interruption claim or demand whatsoever from or by the donor or any person claiming under or in trust for him AND further that the donor and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for the donor or from or under any of his ancestors shall and will from time to time and at all times hereafter at the request and cost of the donee do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the donee in manner aforesaid or as shall or may be reasonably required.

IN WITNESS whereof the donor hath hereunto set his hand and seal and the common seal of the municipal council of the donee was hereunto affixed the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by , and on the west by bearing re-survey No. and old survey No. and containing on the whole by admeasurement (be same more or less).

Signed sealed and delivered by the abovenamed in the presence of:

Signed by the Commissioner of the Municipal Council of in the presence of

The common seal of the Municipal Council was hereunto affixed in the presence of

SCHEDULE II.

FORM II (*a*).

Transfer by sale.

THIS INDENTURE made the day of 19 , BETWEEN the Municipal Council of constituted under Madras Act V of 192 (hereinafter called 'the vendor' which

expression shall where the context admits include its successors and assigns) of the one part (AND) , son of , residing at (hereinafter called 'the purchaser' which expression shall where the context admits include his heirs executors administrators legal representatives and assigns) of the other part.

WHEREAS the vendor is possessed of and entitled to the piece or parcel of land and premises described in the schedule hereto and has agreed with the purchaser for the sale to him of the same subject to the quit-rent (if any) payable in respect of the same but otherwise free from encumbrances for the sum of Rs.

AND WHEREAS the Collector of district, by an order No. , dated the day of has sanctioned the sale of the property hereinafter contained.

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of sanctioned the sale of the property hereinafter contained.

AND WHEREAS due notice of the sale of the property hereinafter contained has been given in accordance with the provisions of the rules relating thereto.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. to the vendor paid by the purchaser on or before the execution of these presents (the receipt whereof the vendor doth hereby acknowledge) the vendor as beneficial owner and in pursuance of every statutory and other authority it hereunto enabling doth hereby grant convey and assign unto the purchaser ALL THAT piece or parcel of land situated in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings godowns trees common hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith. AND all the estate right title interest property claim and demand whatsoever of the vendor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned unto the purchaser for ever AND the vendor doth hereby covenant with the purchaser that the vendor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the purchaser in manner aforesaid AND that the purchaser shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever and receive the rents and profits thereof without any lawful eviction interruption claim or demand whatsoever from or by the vendor or any other person or persons AND further that the vendor and all persons having lawfully or equitably claiming any estate or interest in the said premises or any of them or any part thereof from under or in trust for the vendor shall and will from time to time and at all times hereafter at the request and the cost of the purchaser do

* Retain only if the value exceeds Rs. 10,000.

execute and register or cause to be done executed and registered and all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the purchaser in manner aforesaid as shall or may be reasonably required AND the purchaser doth hereby covenant with the vendor that he the purchaser as aforesaid will at all times hereafter pay all assessments and taxes that may now be payable or at any time hereafter be levied or imposed upon the said premises hereby conveyed by the Government of Madras under any rules that are now or may hereafter be in force for the levy of assessments and taxes on lands and premises of a like nature.

IN WITNESS whereof the common seal of the Municipal Council of was hereunto affixed and has hereunto affixed his hand and seal the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land situated in the village of in the registration sub-district of in the registration district of bearing R.S. No. , O.S. No. , bounded on the north by , on the east by , on the west by and on the south by and containing by admeasurement or thereabouts.

Signed by the Commissioner of the Municipal Council of in the presence of

The common seal of the Municipal Council of was hereunto affixed in the presence of

Signed sealed and delivered by the abovenamed in the presence of

FORM II (*b*).

Transfer by exchange.

THIS INDENTURE made the day of 19 , BETWEEN the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called Municipal Council which expression shall where the context admits include its successors and assigns) of the one part AND , son of , residing at (hereinafter called the party of the second part which expression shall where the context admits include his heirs executors administrators legal representatives and assigns) of the other part.

WHEREAS the Municipal Council is well and truly entitled to and possessed of the piece or parcel of land more particularly described in the first schedule hereto together with the buildings thereon free from encumbrances and the party of the second part is also well and truly entitled to and possessed of the piece or parcel of land more particularly described in the second schedule hereto together with the buildings thereon free from encumbrances.

AND WHEREAS the parties hereto have agreed to effect such exchange as is hereinafter contained of the said pieces or parcels of land more particularly described in the first and second schedules hereto respectively.

AND WHEREAS the Collector of district, by an order No. , dated the day of has sanctioned the exchange of the properties in manner hereinafter contained.

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of sanctioned the exchange of the properties in manner hereinafter contained.

AND WHEREAS due notice of the exchange in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto.

NOW THIS INDENTURE WITNESSETH that in consideration of the conveyance by the party of the second part hereinafter contained the Municipal Council in pursuance of every statutory and other authority it hereunto enabling doth hereby grant convey and assign unto the party of the second part ALL that piece or parcel of land of the value of Rs. or thereabouts situated in and more particularly described in the first schedule hereunder written and coloured on the map or plan marked 'A' hereunto annexed TOGETHER with all buildings trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right title interest property claim and demand whatsoever of the Municipal Council into and upon the same premises TO HAVE AND TO HOLD the said piece of parcel of land and premises hereby granted and assigned or expressed so to be unto the party of the second part for ever and the party of the second part doth hereby covenant with the Municipal Council that he the party of the second part will at all times hereafter pay the assessment or ground-rent of or such other amount as the Collector of may from time to time determine and any other ground-rent assessments and taxes that are or may from time to time be levied upon the said piece or parcel of land or premises by the Central Government or the Government of Madras or by any local or other authority AND THIS INDENTURE FURTHER WITNESSETH that in consideration of the conveyance by the Municipal Council hereinbefore contained the party of the second part doth hereby grant convey and assign unto the Municipal Council all that piece or parcel of land of the value of Rs. or thereabouts situated in and being more particularly described in the second schedule hereunder written and coloured on the map or plan marked 'B' hereto annexed TOGETHER with all buildings trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate

* Retain only if value exceeds Rs. 10,000.

right title interest property claim and demand whatsoever of the party of the second part into and upon such last-mentioned premises TO HAVE AND TO HOLD the said piece or parcel of land and premises lastly hereinbefore expressed to be hereby granted conveyed and assigned unto the Municipal Council for ever and the Municipal Council doth hereby covenant with the party of the second part that the Municipal Council will at all times hereafter pay the assessments and taxes that are or may from time to time be levied upon the said piece or parcel of land or premises by the Central Government or the Government of Madras or by any local or other authority AND THE PARTIES HERETO MUTUALLY COVENANT AND AGREE EACH WITH THE OTHER OF THEM that notwithstanding any act deed or thing done or executed or knowingly suffered to the contrary they now have good right to grant convey and assign respectively the said premises expressed to be hereby granted conveyed and assigned in manner aforesaid and that either party shall and may at all times hereafter peaceably and quietly possess and enjoy such last-mentioned premises and receive the rents and profits thereof without any lawful eviction interruption claim or demand whatsoever from or by the other party or any person or persons lawfully or equitably claiming from under or in trust for the said party and that free from all incumbrances whatsoever made or suffered by either party or any person or persons lawfully or equitably claiming as aforesaid AND FURTHER that the parties and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for any of the parties shall and will from time to time and at all times hereafter at the request and cost of the other party do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring such last-mentioned premises and every part thereof unto the other party in manner aforesaid as shall or may be reasonably required.

IN WITNESS WHEREOF the common seal of the Municipal Council was hereunto affixed and hath hereunto set his hand and seal the day and year first above written.

The first schedule above referred to.

All that piece or parcel of land coloured in the plan marked 'A' attached hereto and situated in the village of in the registration sub-district of in the registration district of bearing survey No. O.S. No. bounded on the north by R.S. No. on the east by R.S. No. on the south by R.S. No. and on the west by R.S. No. and containing by admeasurement or thereabouts.

The second schedule above referred to.

All that piece or parcel of land coloured in the plan marked 'B' hereto attached and situated in the village of in the registration sub-district of in the registration district of bearing Re-survey No. O.S. No. bounded on the north by on the east by on the south by and on the west by and containing by admeasurement or thereabouts.

The common seal of the Municipal Council of
was hereunto affixed in the presence of

Signed by the Commissioner of the Municipal Council of
in the presence of

Signed, sealed and delivered by the abovenamed in the presence of

FORM II (*c*).

[*See* rule 2 (2).]

Transfer by mortgage.

THIS INDENTURE made the day of 19 BETWEEN the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called 'the mortgagor' which expression shall where the context so admits include its successors and assigns) of the one part AND son of residing at (hereinafter called 'the mortgagee' which expression shall where the context so admits include his heirs. executors administrators and legal representatives) of the other part.

WHEREAS the mortgagor is well and truly entitled to and possessed of the piece or parcel of land and premises described in the schedule hereto:

AND WHEREAS the mortgagee has agreed to lend the mortgagor the sum of Rs. on having the repayment thereof with interest at the rate hereinafter mentioned secured in manner hereinafter appearing:

AND WHEREAS the Collector of district by an order No. dated the day of 19 has sanctioned the mortgage of the properties in manner hereinafter contained.

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of sanctioned the mortgage of the properties in manner hereinafter contained.

AND WHEREAS due notice of the mortgagee in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto;

NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) the mortgagor doth hereby covenant with the mortgagee that the mortgagor will on demand pay to the mortgagee the sum of Rs. with interest thereon at the rate of Rs. per cent per annum.

AND THIS INDENTURE ALSO WITNESSETH that for the same consideration the mortgagor doth hereby give and grant unto the mortgagee a

* Retain only if value exceeds Rs. 10,000.

simple mortgage of ALL THAT piece or parcel of land situated in and more particularly described in the schedule hereunder written and which together with the message or tenement erected thereon is commonly called or known as TOGETHER with all buildings, godowns, trees, commons, hedges, ditches, fences, ways, waters, water-courses, liberties, privileges, easements, advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining heretofore or hereafter to be occupied or enjoyed therewith; AND all the estate right, title interest, property claim and demand whatsoever of the mortgagor into and upon the same premises; AND the mortgagor doth hereby covenant with the mortgagee that the mortgagor will so long as any money shall remain due on the security of these presents keep all the messuages and buildings now existing or hereafter to be erected on the said premises hereinbefore expressed to be hereby granted, conveyed and assigned in good and substantial repair and insured against loss or damage by fire in the sum of Rs. at the least in some office or offices approved by and in the name or names of the mortgagee and will duly and punctually pay all premiums and sums of money necessary for such purpose and for keeping such insurance on foot and also all quit-rent assessment rates, taxes and other outgoings for the time being payable in respect of or charged upon the said premises or any of them and will forthwith deliver to the mortgagee the policy or policies of insurance and the receipt for every sum payable as aforesaid and that if default shall be made in keeping the said buildings so repaired or in effecting or keeping on foot such insurance or in payment of any such quit-rent, assessment rates, taxes and other outgoings as aforesaid or in so delivering any policy or policies or receipt as aforesaid it shall be lawful for but not incumbent upon the mortgagee to enter into and upon the said premises and put the same into proper and substantial repair or (as the case may be) to insure and keep insured the said buildings in any sum not exceeding the amount aforesaid and to pay the premiums and all expenses incurred in so doing or (as the case may be) any such quit-rent assessment rates taxes or other outgoings as aforesaid AND further that the mortgagor will forthwith repay to the mortgagee all such premiums expenses and other moneys with interest thereon at the rate aforesaid from the time of each payment and that until repayment the hereby mortgaged premises shall stand charged with the amount to be repaid and interest thereon at the rate aforesaid and that all moneys received in respect of any insurance shall at the option of the mortgagee be applied either in reinstating or restoring the buildings insured or in or towards payment of the moneys for the time being owing on the security of these presents AND the mortgagor doth hereby covenant with the mortgagee that the mortgagor now hath power to give and grant a simple mortgage unto the mortgagee AND it is hereby expressly agreed and declared that should the properties described in the schedule hereto prove insufficient when sold to satisfy the amount due under this mortgage the mortgagor will be personally liable for the amount for the time being due and owing under this mortgage.

IN WITNESS whereof the common seal of the mortgagor hath hereunto been affixed the day and year first above written.

The schedule above referred to.

ALL THAT piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by , bearing Resurvey No. and Old Survey No. and containing on the whole by admeasurement (be the same more or less).

Signed by the Commissioner of the Municipal Council of in the presence of .

The common seal of the Municipal Council of was hereunto affixed in the presence of

FORM II (*d*).

Transfer by gift.

THIS INDENTURE made the day of 19 BETWEEN the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called 'the donor' which expression shall where the context so admits include its successors and assigns) of the one part AND , son of residing at (hereinafter called 'the donee' which expression shall where the context so admits include his heirs executors administrators and legal representatives and assigns) of the other part.

WHEREAS the donor is well and sufficiently entitled free from incumbrance to the piece of land and premises hereinafter described and intended to be hereby granted conveyed and assigned;

AND WHEREAS the donor has agreed to transfer the said piece of land and premises to the donee as a gift to be used for the purpose of subject to the payment by the donee of all existing and future taxes charges assessments and ground rent in respect of the same and the donee has agreed to accept the said piece of land and premises subject to the said conditions;

AND WHEREAS the said piece of land and premises is of the value of Rs. for the purpose of stamp duty;

AND WHEREAS the Collector of district by an order No. , dated the day of has sanctioned the gift of the property hereinafter contained;

AND WHEREAS due notice of the gift in manner hereinafter contained has been given in accordance with the provisions of the rules relating therein;

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of , have sanctioned the gift of the property hereinafter contained;

* Retain only if the value exceeds Rs. 10,000.

NOW THIS INDENTURE WITNESSETH that the donor doth hereby give grant convey and assign unto the donee who hereby accepts the same ALL THAT piece or parcel of land bearing Survey No. situated in the village of , in the registration sub-district of , in the registration district of and more particularly described in the schedule hereunder written TOGETHER with all buildings trees commons hedges ditches fences ways waters water-courses liberties privileges easements advantages and appurtenances whatsoever to the said piece or parcel of land buildings and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND ALL the estate right title interest property claim and demand whatsoever of the donor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted conveyed and assigned unto the donee for ever AND the donor doth hereby covenant with the donee that the donor now hath good right to grant convey and assign the premises hereby granted conveyed and assigned unto the donee in manner aforesaid AND that the donee shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all incumbrances whatsoever without any lawful eviction interruption claim or demand whatsoever from or by the donor AND further that the donor and all person having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for the donor shall and will from time to time and at all times hereafter at the request and cost of the donee do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the donee in manner aforesaid or as shall or may be reasonably required and the donee doth hereby covenant with the donor that he will at all times hereafter bear pay and discharge all existing and future taxes charges or assessments payable in respect of the aforesaid land and premises inclusive of the ground rent or assessment of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras.

IN WITNESS whereof the common seal of the Municipal Council of the donor was hereunto affixed and the donee hath hereunto set his hand and seal the day and year first above written.

The schedule above referred to.

ALL that piece or parcel of land and premises situated in the village of in the registration sub-district of , in the registration district of and bounded on the north by , on the south by . on the east by , and on the west by bearing Survey No. and containing on the whole by admeasurement or thereabouts.

Signed by the Commissioner of the Municipal Council in the presence of

Signed, sealed and delivered by the abovenamed in the presence of .

The common seal of the Municipal Council of was hereunto affixed in the presence of .

SCHEDULE III.

Form III (*a*).

Transfer by lease.

This indenture made day of 19 , between the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called 'the lessor' which expression where the context admits shall include its successors and assigns) of the one part and , son of , residing at and carrying on business as (hereinafter called 'the lessee' which expression where the context admits shall include his heirs executors adminitrators legal representatives and permitted assigns) of the other part.

Whereas the lessee has applied to the lessor for a lease of the property more particularly described in the first schedule hereto for the period and at the rate of rent and subject to the terms and conditions hereinafter contained; And whereas the lessor has agreed to grant a lease of the said property in manner hereinafter contained;

* (And whereas the Collector of district by an order No. , dated day of sanctioned the lease of the property on and subject to the special conditions contained in the second schedule hereto);

And whereas due notice of the lease of the property has been given in accordance with the provisions of the rules relating thereto;

Now thie Indenture witnesseth:

1. That in consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee all that piece or parcel of land together with the building and premises known as situated in the registration sub-district of in the registration district of bearing Survey No. for the term of years from the day of 19 , paying therefor in advance the monthly rent Rs. clear of all deductions the first of such payments to be made on the day of 19 .

2. The lessee covenants with the lessor as follows:—

(1) To pay the reserved rent on or before the first day of each month in advance and in manner aforesaid.

(2) To bear pay and discharge all existing and future charges assessments and outgoings payable in respect of the said premises inclusive of the ground-rent of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or Government of Madras.

* Retain, if necessary.

(3) To keep the exterior and the interior of the demised premises and all additions thereto and the boundary walls and fences thereof and the rains soil and other pipes and sanitary and water apparatus and electric fittings and fixtures thereof in good and tenantable repair and condition.

(4) Not to make or permit to be made under any circumstances any alterations in or additions to the demised buildings without the previous consent in writing of the lessor or its duly authorized officers PROVIDED ALWAYS that if the lessee is permitted to make any alterations by the lessor or its duly authorized officers the lessee shall not be entitled to any compensation therefor.

(5) To permit the lessor and its authorized officers or agents with or without workmen or others at all reasonable times on giving one day's previous notice to enter upon the demised premises and to view the condition thereof and upon notice being given by the lessor or his authorized officers to repair within one month from the service of the notice in accordance therewith.

(6) To observe and fulfil the terms and conditions prescribed by the Collector of district and contained in the second schedule hereto annexed.

(7) Not to assign underlet or part with the possession of the demised premises or any part thereof without first obtaining the written consent of the lessor or its authorized officers.

(8) To yield up the demised premises with all fixtures and additions thereto at the determination of the tenancy in good and tenantable repair and condition in accordance with the covenants herein contained.

3. The lessor covenants with the lessee as follows:—

(1) The lessees paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the demised premises during the said term without any interruption by the lessor or any person rightfully claiming under or in trust for him.

(2) To carry out all repairs to main walls, roof and foundations due to fair reasonable wear and tear, the decision of the Executive Engineer for the time being of division as to the necessity for such repairs being final.

4. PROVIDED ALWAYS and it is hereby expressly agreed by and between the parties hereto as follows:—

(1) If the rent hereby reserved or any part thereof shall be unpaid for 14 days after becoming payable (whether formally demanded or not) or if any covenant on the lessees' part herein contained shall not be performed or observed or if the lessee or other person in whom for the time being the term hereby created shall be vested shall become insolvent then and in any of the said cases it shall be lawful for the lessor or its authorized officers at any time thereafter to re-enter upon the demised premises or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessees' covenants herein contained.

(2) If at any time it appeals to the Collector of district or the lessor (whose decision shall be final that it is necessary in the public interest to determine the lease it shall be lawful for the said Collector or the lessor forthwith to cancel this lease by notice in writing addressed to the lessee at his last known place of residence and thereupon this demise shall absolutely determine and the lessee shall not be entitled to any compensation whatsoever in respect of such determination except a proportionate abatement of any rent that may have been paid by the lessee in advance.

IN WITNESS whereof the common seal of the Municipal Council of the lessor was hereunto affixed and the lessee hereunto set his hand and seal the day and year first above written.

The first schedule above referred to.

ALL that piece or parcel of land and premises situated in the village of in the registration sub-district of in the registration district of and bounded on the north by , on the south by on the west by , and on the east by bearing Survey No. and door No. and containing on the whole by admeasurement be the same more or less.

The second schedule above referred to.

Conditions imposed by the Collector of district rule 4 * of the Rules of the Government of Madras published with Local Self-Government Department Notification No. 811, at page 249 of Part I-A of the *Fort St. George Gazette*, dated the 12th June 1934.

Signed by the Commissioner of the Municipal Council of in the presence of

The common seal of the Municipal Council of was hereunto affixed in the presence of .

Signed sealed and delivered by the abovenamed in the presence of

FORM III (*b*).

Transfer by lease.

THIS INDENTURE made day of 19 , BETWEEN the Municipal Council of constituted under Madras Act V of 1920 (hereinafter called " the lessor " which expression where the context admits shall include its successors and assigns) of the one part and son of residing at and carrying on business as (hereinafter called " the lessee " which expression where the context admits shall include his heirs executors administrators legal representatives and permitted assigns) of the other part.

WHEREAS the lessee has applied to the lessor for a lease of the property more particularly described in the first schedule hereto for the

* Retain, if necessary.

period and at the rate of rent and subject to the terms and conditions hereinafter contained and whereas the lessor has agreed to grant a lease of the said property in manner hereinafter contained:

* (AND WHEREAS the Collector of district by an order No. dated day of has sanctioned the lease of the property on and subject to the special conditions contained in the second schedule hereto).

AND WHEREAS due notice of the lease of the property has been given in accordance with the provisions of the rules relating thereto:

NOW THIS INDENTURE WITNESSETH as follows:—

1. In consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee all that piece of land forming part of the road side and more particularly described in the schedule attached hereto for a term of years from the day of 19 , paying therefor in advance the rent of Rs. for each year clear of all deductions the first of such payments to be made on the day of 19 .

2. The lessee covenants with the lessor as follows:—

(a) To pay the reserved rent on or before the 1st day of each year in advance and in manner aforesaid.

(b) To bear, pay and discharge all existing future taxes, charges, assessments and outgoings payable in respect of the demised land (inclusive of the ground rent of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras.)

(c) To keep the demised land in good condition.

(d) Not to make or permit to be made under any circumstances any alterations in or additions to the demised land without the previous consent in writing of the lessor on its duly authorized officers provided always that if the lessee is permitted to make any alterations by the lessor or its duly authorized officers the lessee shall not be entitled to any compensation therefor.

(e) To permit the lessor and its authorized officers or agents with or without workmen at all reasonable times on giving one day's previous notice to enter upon the demised land and to view the condition thereof.

(f) To use the demised land only for the purposes for which it is leased.

(g) Not to assign or underlet or part with the possession of the demised land or any part thereof without first obtaining the written consent of the lessor or its authorized officers.

(h) To yield up the demised land in good condition in accordance with the covenants herein contained.

* Retain, if necessary.

3. The lessor covenants with the lessee that the lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the demised land during the said term without any interruption by the lessor or any person rightly claiming under or in trust for the lessor.

4. The lease is liable to be terminated at any time within the period of the lease without payment of any compensation to the lessee if in the opinion of the lessor or of the District Collector it is necessary in the public interest to remove any structure erected on the demised land.

5. If the rent hereby reserved or any part thereof is not paid whether formally demanded or not in accordance with the stipulation herein contained or if any covenant on the lessees' part herein contained shall not be performed or observed or if the lessee or other person in whom for the time being the term hereby created shall be vested shall become insolvent then and in any of the said cases it shall be lawful for the lessor or its authorized officers at any time thereafter to re-enter upon the demised land or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessees' covenants herein contained.

6. If either party shall desire to determine the present demise and shall give to the other party three calendar months' previous notice in writing of such desire then immediately on the expiration of the three calendar months the present demise and everything herein contained shall cease and be void but without prejudice to the remedies of either party against the other in respect of any antecedent claim or breach of covenant.

7. On the expiry of the period for which the lease is granted unless the lease is renewed by the lessor or when the lease is terminated under clause 4 the lessee is bound to remove all the structures existing on the demised land. If the lessee fails to remove the structure within three months from the date on which the lease expired or within three months from the date of the receipt of a notice under clause 4 whichever is earlier the lessor shall be at liberty to cause the same to be removed without notice to the lessee and the lessee hereby makes himself liable for the costs of such removal and the lessee shall not claim any compensation for the structure so removed or for any damage or loss caused by such removal.

8. In witness whereof the common seal of the Municipal Council of   the lessor was hereunto affixed and the lessee hath hereunto set his hand and seal the day and year first above written.

The first schedule above referred to.

All that piece or parcel of land and premises situated in the village of   in the registration sub-district of   in the registration district of   and bounded

on the north by on the south by on the west by and on the east by bearing Survey No. and door No. and containing on the whole by admeasurement be the same more or less.

The second schedule above referred to.

Conditions imposed by the Collector of district under Rule 4 of the Rules of the Government of Madras, published with Local Self-Government Notification No. 811, at page 249 of Part I-A of the *Fort St. George Gazette*, dated 12th June 1934.

Signed by the Commissioner of the Municipal Council of in the presence of

The common seal of the Municipal Council of was hereunto affixed in the presence of

Signed, sealed and delivered by the abovenamed in the presence of .

(G.O. No. 4039, L.A., dated 17th October 1939.)

(G.O. No. 2849, L.A., dated 10th August 1940.)

(G.O. No. 1619, L.A. dated 13th June 1941.)

(G.O. No. 1035, L.A., dated 8th February 1943.)

(G.O. No. 565, L.A., dated 14th February 1943.)

(G.O. No. 2422, L.A., dated 19th August 1943.)

(G.O. No. 940, L.A., dated 13th May 1948.)

(G.O. No. 1291, L.A., dated 28th July 1949.)

(G.O. No. 1819, L.A., dated 14th September 1950.)

(49) The list of powers conferred on the State Governmenment under the Madras District Municipalities Act, 1920, which have been delegated to the Inspector of Municipal Councils and Local Boards, the Collectors, etc., is given in Appendix IV.

CHAPTER II—BUDGET, ADMINISTRATION REPORT AND AUDIT.

Budget.

GENERAL.

(50) Under section 120 of the Madras District Muncipalities Act, 1920, the municipal council is required in each year to frame a budget showing probable receipts and the expenditure which it proposes to incur during the following year and submit a copy of the budget to the Government before such date as may be fixed by them in that behalf. The Government have fixed 30th November of the financial year preceding that to which the budgets relate for the submission of budgets. Municipal Councils have accordingly been directed to frame their budgets for a financial year sufficiently early and submit them to the Government by the 30th November.

(G.O. No. 2526, L.A., dated 27th August 1942.)

13. BUDGET, ALLOTMENT AND TRANSFER OF FUNDS.

PREPARATION OF THE BUDGET.

The Executive Authority shall in each year prepare a budget estimate showing the probable receipts and expenditure during the coming year. He shall consult the Director of Public Instruction, the Director of Medical Services, the Sanitary Engineer, the Director of Town-Planning, the Director of Indigenous Medicine and the Director of Public Health in respect of matters concerning their departments.

He shall also consult the Director of Industries in respect of matters concerning industrial schools, if any.

2. The working balance to be provided for in the budget shall not be less than 5 per cent of the estimated receipts of the year excluding those from endowments, State grants and debt heads.

3. The budget shall be prepared in Form 'A' appended to these rules.

PRESENTATION OF THE BUDGET.

4. (1) The budget prepared in the manner laid down above shall be circulated to the councillors sufficiently in advance of the date fixed for the consideration of the budget by the council, so that the councillors may have a reasonable opportunity of examining it before the said date.

In the case of councillors who are not acquainted with English, separate copies of the Budget in the language of the district or where there is more than one language in a district in one of the languages of the district, shall be so circulated.

(2) The budget shall, after it has been circulated as provided in sub-rule (i) and after detailed scrutiny by the budget committee, if any, of the council, be placed before the council by the Executive Authority, ordinarily not later than the 31st of October.

5. An explanatory note on the budget with copies of the suggestions, if any, of the officers referred to in rule 1 and of the proceedings of the budget committee, if any, shall also be placed by the Executive Authority before the council along with the budget.

SANCTIONING OF THE BUDGET.

6. The council shall after satisfying itself on the following points sanction the budget with such modifications as it may deem necessary :—

(1) that the estimate of receipts is exhaustive and cautions;

(2) that the recommendations, if any, of the officers referred to in rule 1, and of the heads of departments working under the council, have been duly considered in preparing the budget;

(3) that due provision has been made for all obligatory charges;

(4) that provision has been made for the due discharge of all liabilities in respect of loans contracted by the council and for all other commitments; and

(5) that the working balance is not less than the minimum specified in rule 2.

GENERAL.

7. The Executive Authority shall submit a copy of the budget as sanctioned by the council to the Government not later than the 30th November each year.

8. The Executive Authority shall also forward to the auditor appointed under section 122 of the Madras District Municipalities Act, 1920, a copy of the budget so sanctioned within fifteen days of such sanction. Any modification made in the budget with reference to the orders, if any, passed by the Government under section 120 of the Madras District Municipalities Act, 1920, shall be similarly communicated to the auditor by the Executive Authority.

9. The council shall not authorize any item of expenditure not included in the budget, or in excess of the budget allotment without indicating the source from which the money required for the proposed expenditure is to be formed. Whenever the sanction of any authority is required for any proposed expenditure, such sanction shall be obtained before the council considers the proposal.

10. The Executive Authority shall pay prompt attention to the remarks, if any, made by the auditor in regard to expenditure as compared with the budget allotment.

11. All allotments made in the budget shall lapse at the end of the year and no part of any allotment remaining unexpended at the end of the year shall be reserved or appropriated by transfer to deposits or any other head or drawn in order to avoid lapse for disbursements after the end of the year.

12. All expenditure during the course of a year shall be regulated in accordance with the allotments made in the budget for the year, as sanctioned by the council and modified by the Government. Where an additional allotment under any head of account is subsequently found necessary, such additional allotment, shall be made by reappropriation from other heads, subject to the following conditions and limitations :—

(1) All applications for reappropriation shall be made in Form 'B' appended to these rules and shall be submitted to the council by the Executive Authority in time to admit of the council passing orders on them before the end of the year; and

(2) the Executive Authority shall, within a week of the date on which the council sanctions any such application, forward a copy thereof to the auditor.

13. Where it is found necessary to find additional allotments from balances of any kind—general, endowment, or other—they may be sanctioned by the council subject to the following conditions and limitations :—

(1) the working balance shall not be reduced below the minimum specified in rule 2;

(2) applications for allotments shall be made in Form 'C' appended to these rules and shall be submitted to the council by the Executive Authority in time to admit of the council passing orders on them before the end of the year; and

(3) the Executive Authority shall within a week of the date on which the council sanctions any such application, forward a copy thereof to the auditor.

FORM 'A'.

PART I.—ABSTRACT OF THE BUDGET ESTIMATE OF THE MUNICIPAL COUNCIL FOR 19 -19 .

Description of account.	Ordinary.				Capital.				Closing balance both ordinary and capital.
	Opening balance.	Receipts.	Charges.	Closing balance.	Opening balance.	Receipts.	Charges.	Closing balance.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
*									

* N.B.—The heads of account laid down in the abstract of the monthly account form should be adopted here.

PART II.—BUDGET ESTIMATE OF THE MUNICIPAL COUNCIL FOR 19 -19 .

Head of account.*	Budget Estimate for.	Revised Estimate for.	Estimated deficit or excess for.	Budget Estimate for.	Actuals for.	Actuals from April to October.	Actuals from April to October.	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

*N.B.—The heads of account laid down in the monthly account form should be adopted here.

Columns (2), (3) and (4) will give the figures for the current year.

Column (5) will give the estimated figure for the coming year.

Column (6) will give the figure relating to the previous year.

Column (7) will give the figure for the first seven months of the previous year.

Column (8) will give the figure for the first seven months of the current year.

Column (9) will explain the variations between—

(a) columns (2) and (3) ; and

(b) columns (7) and (8).

FORM "B".

APPLICATION FOR ALLOTMENT OR ADDITIONAL ALLOTMENT OF FUNDS BY REAPPROPRIATION REQUIRED BY THE MUNICIPAL COUNCIL.

Particular work or purpose.	Head of account in which or name of work, etc., for which additional allotment is required.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount spent up to date.	Amount required to meet probable expenditure up to the end of year.	Total of columns (5) and (6).	Amount now required to be transferred, i.e., columns [(7) minus (columns (3) plus (4)].	Reasons for exceeding the original allotment.	Head of account or source from which transfer is applied for.	Anticipated savings from which funds may be allotted.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Sanctioned in subject to the modifications.

Executive Authority.

Executive Authority.

FORM " C ".

APPLICATION FOR ALLOTMENT OR ADDITIONAL ALLOTMENT OF FUNDS FROM THE BALANCE REQUIRED BY THE MUNICIPAL COUNCIL.

Particular work or purpose.	Head of account in which or name of work and for which additional allotment is required.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount spent up to date.	Amount required to meet probable expenditure up to the end of the year.	Amount now required by transfer from the balances.	Reasons for exceeding the original allotment.	Reference to previous correspondence and the number and date of the Council's sanction.	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year.	Total of all allotments made from such balance including those now applied for.	Net balance available.	Five per cent of estimated receipts.	**Remarks.**
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Executive Authority.

NOTE.—It should be explained in the remarks columns how the difference between columns (6) and (7) is proposed to be met.

Sanctioned in subject to the modifications.

Executive Authority.

(G.O. No. 1010, L. & M., dated 15th March 19 2.)
(G.O. No. 2594, L. & M., dated 30th May 1934.)
(G.O. No. 3583, L.A., dated 9th September 1938.)
(G.O. No. 1621. L.A., dated 4th May 1940.)
(G.O. No. 1402, L.A., dated 23rd June 1944.)

(51) The budget estimates with the followings subsidiary statements should be submitted in the form given in Appendix V:—

(i) Endowment Account

(ii) Scavenging Tax Account.

(iii) Accounts for showing the transactions of the fund earmarked for expenditure on Public Health.

(iv) Statement showing the investment transactions of the fund earmarked for expenditure on Public Health.

(v) Special Government grants Acounts for capital works and other special purposes.

(vi) Loans Account.

(vii) Loans Statement.

(viii) Investment Account.

(ix) Demand, Collection and Balance Statement.

(x) Statement of liabilities and assets on 31st March.

(xi) Statement furnishing particulars about each medical institution.

(xii) Abstract of account of security and other deposits not in cash for the year.

(xiii) Abstract of account of security and other deposits not in cash for the year.

(xiv) Abstract of account of provident fund transactions for the year.

(xv) Abstract of transactions under advances.

(xvi) Statement showing the financial position of the Municipal Council for the four years ending with the current year.

(G.O. No. 2593, L.A., dated 29th November 1944, and G.O. No. 2300, L.A., dated 10th December 1953.)

(52) The budget estimates should be submitted to Government through the Collectors of the districts concerned. The Collectors are not expected to make any detailed scrutiny of the budgets but it is open to them to comment upon any points of interest or importance, if they wish to do so.

(G.O. No. 2633, L.S.G., dated 18th June 1936.)

(53) In order to help municipal councils to frame their budgets in proper form the Government have prepared the following questionnaire which should be answered and submitted to them with the budget estimates.

Questionnaire to be answered and submitted to Government with budget estimates:—

1. Have the remarks of the heads of departments mentioned below been forwarded and, if not, why not?

(*a*) Director of Public Instruction.

(*b*) Director of Public Health.

(*c*) Director of Medical Services.

(*d*) Sanitary Engineer.

2. Has the action taken on these remarks been reported?

3. Whether full provision has been made for all obligatory charges?

4. Whether full provision has been made for the discharge of all liabilities in respect of loans and other commitments?

5. Has authority been quoted for all Government grants, loans, diversions and contributions for which credit is taken in the budget?

6. Has a statement showing details of the contingent allotment been appended to the budget. (Paragraph 5 of G.O. No. 1844, L. & M., dated 16th April 1934.)

7. Have all marked variations been explained? (Paragraph 7 of G.O. No. 1844, L. & M., dated 16th April 1934.)

8. Has a schedule of establishment been appended? (Paragraph 8 of G.O. No. 1844, L. & M., dated 16th April 1934.)

9. Has a statement showing the rates of taxes been appended? (Paragraph 9 of G.O. No. 1844, L. & M., dated 16th April 1934.)

10. What portion of the capital expenditure provided in the budget relates to new works and what portion relates to works which have been completed or are in progress?

11. Whether the opening balance shown in the budget under the General Account includes any amount diverted from ear-marked funds, and, if so, how much?

12. Whether provision is made in the budget for the transfers of savings due to the provincialization of municipal institutions to the Water-supply and Drainage fund? (To be answered only in cases where municipal medical institutions were provincialized.)

(G.O. No. 4169, L. & M. dated 10th October 1935.)

Audit.

(54) Under section 122 of the Madras District Municipalities Act, 1920, the Government have appointed the Examiner of Local Fund Accounts and his assistants as Auditors of the accounts of the receipts and expenditure of municipal funds.

(G.O. No. 364, Finance, dated 1st April 1921.)

(55) Rules 56 to 63 of Schedule IV to the Madras District Municipalities Act, 1920, deal with Audit and Surcharge.

(56) The Audit Report on the accounts of each municipal council will be prepared by the Examiner of Local Fund Accounts. He will forward two copies of the audit report to the Commissioner. The Commissioner will reply to the criticism of the Auditor and return one copy of the report within two months of its receipt to the Examiner of Local Fund Accounts who will add his further comments, if any, and submit the report to Government. He will retain the other copy for reference in his office.

(G.O. No. 250, Finance, dated 26th March 1924.)

(G.O. No. 4000, L. & M., dated 14th September 1926.)

(G.O. No. 2344, L.A., dated 28th June 1940.)

(57) In auditing the accounts, the Auditor should see that they have been kept in proper form, that the particular items of receipts and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority. He should examine whether all sums received or which ought to have been received are brought into account and also whether the expenditure is such as might lawfully be incurred. He should disallow such payments as are not authorized by law or competent authority. If any charges appear to be exorbitant or unusual, he should bring them to the notice of Government. He should see that the municipal council does not exceed its power in sanctioning allotments and transfers. He should also ascertain the total unpaid liabilities of the municipality and also whether these could be met out of the nunicipal fund when falling due.

(Article 66 of the Municipal Account Code.)

(58) The Commissioner should at the time of audit produce all accounts, registers, documents and subsidiary papers which might be called for by the Auditor to assist him in his investigation.

(Article 67 of the Municipal Account Code.)

(59) The Commissioner should return audit notes issued in the form of objection statements with replies to the Auditor within fifteen days in the case of municipalities at district headquarters and twenty days in the case of other municipalities. The annual objection statement should be returned to the Auditor with replies within two months.

(G.O. No. 4409, L. & M., dated 1st November 1928.)

(60) The Commissioner should return the objection statements with replies by *Registered post*. If the objection statements are lost by the municipal council, a fresh audit will become necessary to reproduce the objections and the cost of the re-audit should be borne by the municipal council.

(G.O. No. 3416, L. & M., dated 5th August 1926.)

(61) The Commissioner should furnish to each councillor a copy of the annual audit report on the accounts of the municipal council every year as soon as the report is received in the municipal office. Copies of the report may be printed. The number of copies to be printed should, however, be restricted as follows:—

As many copies as there are councillors *plus* five copies for office use, *plus* four copies for submission to superior officers and Government. The report should be bound with thick printed colour wrapper cover, fancy styles being avoided.

(G.O. No. 2449, L. & M., dated 25th May 1929.)
(G.O. No. 1298, L.A., dated 19th June 1950.)

(62) The Examiner of Local Fund Accounts should prepare two copies of the annual account of receipts and charges of each municipal council and send one copy to the Government along with the advance copy of the audit report. He should send the other copy to the Commissioner. The Commissioner should retain for record in the municipal office a copy of the annual account of receipts and charges sent to him by the Examiner of Local Fund Accounts along with the audit report on the accounts of the municipal council.

(G.O. No. 605, L.A., dated 16th March 1945.)

(63) Petty audit objections should be settled by personal discussion between the auditors and officers of the municipal council during the inspection of the office by the Auditor.

(G.O. No. 578, L. & M., dated 12th February 1930.)

(64) No contribution is recovered from a municipal council towards the cost of Government audit staff except in the case of audit of electric licence and endowments accounts of the municipal council.

(65) A fee should be levied for the audit of the accounts of the electric licence scheme of the municipal council for any year in which the accounts of the scheme show that it worked in profit. The amount of the fee should be calculated at 0·15 per cent of the capital outlay of the work in the case of each scheme up to the end of the year concerned but may be reduced by so much as the profit may have fallen short of this amount.

(G.O. No. 516, Finance, dated 14th September 1932.)

Audit fees at 0·75 per cent of gross receipts of endowments should be paid by municipal councils.

(G.O. No. 313, Finance, dated 31st May 1952.)

(66) The Commissioner of the municipal council should invariably quote the number and date of any reference addressed by him to Government while replying to the audit reports.

(Memorandum No. 17768-B-1-1, L.A., dated 18th August 1937.)

(67) The Commissioner should personally see that the annual accounts are closed and subsidiary accounts for the previous official year written up completely and made ready for audit before the 15th May of every year.

(G.O. Ms. No. 3692, L.A., dated 16th September 1938.)

(68) Any delay in considering audit objections results in irregular practices noticed in audit remaining unrectified for considerable periods and sometimes recoveries ordered become impossible by mere lapse of time. Action under section 39 of the Madras District Municipalities Act, 1920, will be taken whenever such delays occur. The cost will be recovered from those persons whose failure to carry out the duties imposed upon them necessitates the exercise of such special powers.

(G.O. No. 1638, L.A., dated 26th April 1939.)

(69) If by the time the annual audit of the accounts of the municipal council is completed, it is found that any audit objections raised during the course of the year has not been settled, the Examiner of Local Fund Accounts will issue a warning letter informing the parties responsible that if the loss is not made good or the audit objection settled within a period of two months, he will forthwith proceed to surcharge them. The Government are very unlikely to accord any consideration to steps taken to settle audit objections after the issue of surcharge certificates when dealing with any appeal which may be submitted to them against a particular surcharge.

(G.O. No. 4409, L. & M., dated 1st November 1923.)

(70) The Commissioner should devote his personal attention to the prompt settlement of audit objections and see that replies to warning letters on audit reports are sent to the Audit Department promptly before the prescribed dates. If the Commissioner fails to do so disciplinary action will be taken against them.

(G.O. No. 1805, L.A., dated 8th May 1939.)
(G.O. No. 553, L.A., dated 23rd March 1948.)

(71) Whenever cases of defalcation of municipal funds exceeding Rs. 10 are discovered they should be reported immediately by the Commissioner to the Collector, the Inspector of Municipal Councils and Local Boards and the Regional Inspector of Municipal Councils and Local Boards in addition to the Auditor appointed under section 122 of the Madras District Municipalities Act, 1920.

(G.O. No. 2823, L.A., dated 15th October 1941.)

(72) Under rule 59 of Schedule IV to the Madras District Municipalities Act 1920, the duty of remedying defects or irregularities pointed out by the auditor is cast on the Commissioner. It does not, however absolve the Municipal Engineer, Electrical Engineer and Health Officer from all responsibility in the matter. It is part of their duties to attend to the expeditious settlement of audit objections relating to their respective branches of administration and thus to assist the Commissioner in the discharge of the duty imposed on him by the Act.

(G.O. No. 2931, L.A., dated 3rd October 1942.)

(73) A quarterly progress report on the settlement of pending objections should be sent to the Examiner of Local Fund Accounts by the Commissioner of the municipality in the following form:—

STATEMENT SHOWING THE PROGRESS MADE IN THE SETTLEMENT OF AUDIT OBJECTIONS DURING THE QUARTER ENDED

Name of Institution. . . . . .

Number of objections pending at the beginning of the quarter.	Number of objections received during the quarter.	Total.	Number of objections replied to in the quarter	Number settled during the quarter.	Number outstanding at the end of the quarter [columns (3) minus (5)].	Yearwise particulars of the number in column (6) and amount involved.			Reasons for the pendency.
						Year.	Number of items.	Amount.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)			(8)

The progress report for each quarter should be sent so as to reach the Examiner of Local Fund Accounts not later than twenty days after the close of the quarter.

(G.O. No. 1149, L. A., dated 10th June 1952.)

(74) The following procedure will be followed in accounting and auditing the transaction relating to the fairs and exhibitions in which the municipal council is interested. Such exhibitions and fairs are either—

(*a*) run by municipal councils under rule 40 (*c*) of Schedule IV to the Madras District Municipalities Act, 1920;

(*b*) those in which municipal councils have considerable interest and for holding which money is advanced by municipal councils though the actual management is wholly or in part entrusted to a separate committee consisting entirely or only partly of municipal councillors; and

(*c*) those in which municipal councils are interested but to which they only make a contribution.

The transactions relating to the fairs and exhibitions referred to in items (*a*) and (*b*) above should pass through the accounts of the municipal council concerned in the first instance under "Deposits and Advances" subject to adjustment to the regular head after the closing of the final accounts of the exhibition. These accounts will be audited by the

Examiner of Local Fund Accounts who will communicate the irregularities noticed to the municipal council concerned for necessary rectification The accounts of exhibitions and fairs referred to in item (c), should be made available for audit in cases where the contribution given my municipal councils is with reference to the receipts and expenditure of the exhibition or fair; where the contribution is paid unconditionally the accounts of the exhibition or fair need not be produced for audit.

(G.O. No. 363, L.A., dated 11th February 1941, and G.O. No. 232, L.A., dated 18th February 1954.)

(75) In order to enable the Examiner of Local Fund Accounts to watch the timely recovery of all amounts covered by the surcharge certificates issued by him, the Commissioner should send a half-yearly return in the form given below to the Examiner of Local Fund Accounts showing therein the action taken for effecting the recoveries for which he is responsible.

HALF YEARLY RETURN OF SURCHARGES PENDING RECOVERY.

Serial number.	Name of municipal council.	Name of person surcharged.	Amount.	Number and date of the surcharge certificate.	Amount recoverable according to the orders passed on appeal, if any, preferred and date of orders on appeal.	Steps taken for recovery (where no execution petition has been filed, reasons for not filing it should be stated here).
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS. A. P.			

N.B.—The following particulars should be furnished under column (7).

(a) Date of filing execution Petition.

(b) Stage at which the Execution petition stands.

(c) Reasons for not filing execution petitions (where no execution petition has been filed).

(d) Whether the recovery of the amount has become time-barred or not.

The return for half-year should include all surcharges made up to the beginning of the half-year, the recovery of which is pending at the end of the half-year and should be sent so as to reach the Examiner of Local Fund Accounts, by the 10th of the month succeeding the half-year to which the return relates. Where no surcharge is pending recovery, a 'nil' return should be sent. On receipt of the half-yearly returns, the Examiner of Local Fund Accounts should verify whether all surcharges made up to the beginning of the half-year and pending recovery has been included in the returns and bring to the notice of the Government and the Commissioner any cases in which recovery is about to become time-barred. As soon as a surcharge amount is completely recovered, the Commissioner should report the fact to the Examiner of Local Fund Accounts.

(G.O. No. 4656, L.A., dated 25th November 1938.)

(G.O. No. 653, L.A., dated 22nd March 1944.)

(76) Any failure to reply to warning letters issued by the Examiner of Local Fund Accounts within the time allowed will entail the issue of surcharge without waiting for the party's reply. In such cases it will be assumed that the substance of the objection is accepted as correct, and there are not any extenuating circumstances to justify a lenient treatment. The validity of producing any evidence on appeal which was not placed before the surcharging authority will be questioned.

(Memorandum No. 7010-F, L.A., dated 26th January 1939.)

(77) Files relating to the quarterly returns of surcharges pending recovery which the Commissioner has to send, may be retained in his office for a period of three years and destroyed at the end of that period.

(G.O. No. 917, L.A., dated 7th March 1939.)

(78) The surcharged amounts, if found to be irrecoverable, may be omitted from the demand registers, if they relate to revenue items or admitted in accounts if they relate to expenditure.

(G.O. No. 425, L.A., dated 2nd February 1940.)

(79) The Examiner of Local Fund Accounts should report any losses caused by the Commissioner, to the Inspector of Municipal Councils and Local Boards except in cases relating to losses for which the Commissioners belonging to the State and All-India services are responsible, which should be submitted to Government. In respect of Government servants (excluding members of the State and All-India services) and servants of local bodies functioning as Commissioners of Municipalities, the Inspector should take suitable disciplinary action on receipt of the Examiner's report. In the case, however, of Commissioners of municipalities who have reverted to Government service, the Inspector should refer the matter to the authorities concerned for taking disciplinary action and watch the result; while in the case of those who have reverted to service under local bodies in other posts, the Inspector should take suitable disciplinary action himself.

(G.O. No. 4201, L.A., dated 10th December 1940.)

(80) Surcharges should be made on Commissioners of municipalities who have been discharged from service and who have no lien on any post, either Government or local bodies, in respect of losses for which they are responsible.

(G.O. No. 4201, L.A., dated 10th December 1940.)

14. APPLICABILITY OF MUNICIPAL FUNDS FOR LEGAL EXPENSES IN CONNECTION WITH APPEALS AGAINST SURCHARGES.

No municipal council shall without the previous sanction of the Government incur any expenses in connection with any appeal against a surcharge certificate issued by the Auditor against the chairman or any councillor.

(G.O. No. 4937, L. & M., dated 19th November 1926.)
(G.O. No. 1147, L.A., dated 4th April 1940.)

(81) The Government have decided that in fixing the relative liability of municipal councils and of their executive authorities the following principles should be observed:—

(1) If any expenditure proposed to be incurred is brought before the municipal council, the executive authority should prepare a note for the information of the council stating clearly whether—

(*a*) the proposed charge is within its powers of sanction;

(*b*) it requires the sanction of a higher authority;

(*c*) such expenditure has been prohibited either by any statutory rules framed by the Government or executive orders issued by them or by any other authority. If any objectionable item of expenditure is sanctioned by the council without previous notice to the executive authority or without giving him an opportunity to scrutinize its legality, he should, before incurring the expenditure, invite the council's attention to the correct position and advice it to reconsider its resolution. He will be held solely responsible for any loss or illegal expenditure incurred by failure to follow this procedure.

(2) If the council decides to incur any expenditure in spite of the fact that the executive authority has already pointed out that incurring of the particular expenditure is against the orders of the Government, or of any other authority or that it is not covered by the council's power of sanction, the executive authority should address the Inspector or the Government, as the case may be, for orders in matter and await their orders before incurring the expenditure in question. In exceptional cases where there is no time to obtain such orders and when the council's resolution in the matter is otherwise clear and the executive authority has no

reason to believe that loss will occur he may give effect to the council's resolution and incur the expenditure. If any loss occurs in such cases the liability for it may be fixed on the members of the council who voted for the resolution.

(3) If the council sanctions any item of expenditure subject to the requisite sanction of higher authority being obtained, the executive authority should obtain such sanction before incurring the expenditure. If he fails to obtain such sanction and thus unauthorizedly incurs the expenditure, he will be held responsible for the illegal expenditure and for the loss involved.

(G.O. No. 2042, L.A., dated 26th July 1941.)

Administration Report.

(82) Under section 33 (1) of the Madras District Municipalities Act, 1920, the municipal council is required to submit as soon as may be after the first day of April, in every year and not later than such date as may be fixed by Government through the District Collector a report on the administration during the preceding year in such form and with such details as Government may direct.

(83) The annual report should be drawn up in two parts, namely, (1) the report proper and (2) the statistical enclosures. The report proper should be divided into parts and each part divided into paragraphs, as shown in the Form in Appendix VI. The paragraphs should be numbered continuously for the whole report and care should be taken to see that the headings and numbers of the paragraphs correspond with those given in the above form.

The statistical enclosures pertaining to each part should be lettered consecutively for that part as shown in the above form.

(84) In each paragraph of the report proper, the Commissioner should deal concisely with the matters referred to under that paragraph in the form in Appendix VI and should give such explanations as might be necessary of the figures in the statistical enclosures or enclosures pertaining to that paragraph. The Commissioner may also refer briefly to any other facts or inferences which he considers relevant to the subject-matter of the paragraph.

(85) The annual report of each municipality should be accompanied by a comparative annual account prefaced by an abstract. The annual account and the abstract should be in the form given in Appendix VII and should be accompanied by the subsidiary statements given in that form.

(86) The Director of Medical Services, the Director of Public Instruction and the Director of Public Health should see that their subordinate officers furnish the necessary statistics to the municipal council before the 15th May following the year to which they relate.

(87) The action taken on the remarks of Government in their review on the administration report of the municipal council for the year preceding the year under report should be given at the end of the report proper.

(88) The annual report prepared by the Commissioner should be printed and copies should be supplied to councilors before they meet to consider the report. Two copies of the report proper and two printed copies of the statistical enclosures should along with a copy of the municipal council's resolution be submitted to the Government not later than the 15th June following the year to which the annual report relates. The annual report and the resolution of the council thereon should be kept in places accessible to the public—one such copy being affixed to the notice board of the office of the municipal council.

(89) The printing and the supply of the forms of statistical enclosures and of the comparative annual account and the enclosures thereto will be done by the Controller of Stationery and Printing.

(G.O. No. 1456, L. & M., dated 12th April 1933.)
(G.O. No. 1940, L.A., dated 19th June 1943.)
(G.O. No. 1468, L.A., dated 10th July 1945.)
(G.O. No. 2052, L.A., dated 16th December 1946.)
(G.O. No. 748, L.A., dated 6th April 1949.)
(G.O. No. 722, L.A., dated 28th March 1950.)
(Memorandum No. 10997-B II/52-1, dated 31st March 1952.)
(G.O. No. 1429, L.A., dated 16th July 1952.)
(G.O. No. 2164, L.A., dated 5th November 1952.)
(Memorandum No. 15372-Bud. II/53-1, L.A., dated 27th March 1953.)

(90) In order to secure utmost economy, the number of copies of the administration report to be printed should be restricted as follows:—As many copies as there are members *plus* five copies for official use *plus* four copies for submission to superior officers and Government. Printing of maps, charts and photographs in administration, reports should, however, be avoided. The report should be bound with thick printed coloured wrapper, fancy styles being avoided.

(G.O. No. 2447, L.A., dated 5th December 1949.)

(91) The Commissioner should send the copy of the Administration report each to the Inspector of Municipal Councils and Local Boards and the Regional Inspector of Municipal Councils and Local Boards. The Collector should send a copy of his remarks on the administration report to the Inspector of Municipal Councils and Local Boards who will add his remarks and submit them to Government within two weeks from the date of receipt of the Collector's remarks. The Collector should offer his remarks on the following points in so far as he is able to do so from his personal knowledge and impressions:—

(1) Communications—State of roads, provision of dustless surfacing, use of proper size metal, whether consolidation is done in time, adequacy of provision made for travellers' bungalows.

(2) Sanitation and public health generally, rural and other dispensaries and child welfare centres whether properly equipped.

(3) Education.

(4) Markets and slaughter-houses—Adequacy and cleanliness.

(5) Encroachments.

(6) Finances—General financial position, collection work and extent of liabilities

(7) Any other features of the administration deserving special mention.

(8) The general state of administration, the extent to which it enjoys the confidence of the public and the relationship between the Chairman, the council and the Commissioner.

In reporting on the general state of the administration on of the following classifications should be adopted:—

Very good, good, fair, unsatisfactory and definitely bad.

(G.O. No. 1507, L.A., dated 31st May 1941.)

(92) The annual administration report should contain details of suits pending from the previous financial year, suits filed during the year under report suits disposed of during the year and suits pending at the end of the year and the amounts involved under each of these categories. A summary of the action taken on the various suits and the stage of each proceedings should also be given.

(G.O. No. 3444, L.A., dated 1st September 1939.)

CHAPTER III—ESTABLISHMENT.

15. ESTABLISHMENTS UNDER MUNICIPAL COUNCILS.

1. The cost of special engineering establishments, if any, entertained to execute works carried out partly or wholly from State grants shall not exceed ten per cent of the estimated gross expenditure on such works. The cost of the works carried out by a Government department should, however, be excluded for purposes of the calculation.

2. Every proposal under section 70 of the Act shall be accompanied by a proposition statement which shall be in such form as may be laid down by the Government from time to time and shall include—

(i) the present cost of the establishment or section thereof to which the proposal relates;

(ii) the cost of such establishment or section if the proposal is given effect to; and

(iii) details regarding the number, salary, fees and allowances of the post or posts which it is proposed to add or alter.

3. All posts, permanent or temporary, the creation of which is sanctioned by a municipal council shall, unless the resolution of the council specifies a different date, take effect from the 1st day of April following the date of the resolution.

4. When a municipal council passes a resolution prohibiting the continuance of any appointment made by the Executive Authority under clause (*a*) of the proviso to section 73 of the Act, effect shall be given to such resolution within three days of the passing thereof.

5. The salary, fees and allowances attached to any temporary post, whether created by the council or by the Executive Authority—

(*a*) shall not exceed the minimum salary, fees and allowances attached to the permanent post, if any, with similar duties; and

(*b*) shall be specified in the resolution of the council or the order of the Executive Authority as the case may be :

Provided that in exceptional circumstances, such as the occurrence of an epidemic, the remuneration permissible under this rule may be exceeded by not more than twenty-five per cent, if a person possessing the special qualifications required is not available for less.

6. No person whose age exceeds thirty years shall be appointed to any post included in the ministerial service or to the post of

Revenue Inspector, Revenue Officer, bill collector or clerical attender or lighting superintendent under a municipal council :

Provided that nothing contained in this rule shall apply to the appointment of a person by transfer from any service under the municipal council or of any other local body in the State of Madras.

6-A. Appointments to the posts of Urdu teachers in elementary schools shall be made only from Urdu trained candidates :

Provided that if a qualified and suitable Urdu trained candidate is not available, an otherwise qualified non-Urdu teacher who knows to read and write Urdu may be appointed until qualified and suitable Urdu trained candidate becomes available.

6-B. Notwithstanding anything contained in these rules, candidates who have rendered war service shall be appointed to vacancies reserved for war service candidates, discharging the existing probationers and approved probationers appointed in such vacancies in the order indicated in rule 7 (3).

7. (1) Every appointment to a post in superior service shall be subject to probation for a period of two years on duty within a continuous period of three years.

A person appointed to a post shall be eligible to count for probation in that post his service, if any, rendered subsequently in another post, the appointment to which involves the assumption of duties and responsibilities of equal or greater importance than those attaching to the former post :

Provided that a lower division clerk who has rendered satisfactory service for a total period of not less than three years in the lower division shall not be required to undergo the probation prescribed in this sub-rule in the post of upper division clerk.

Explanation.—For the purpose of this sub-rule "posts in superior service " shall mean the posts which are classified as superior in Annexure I to the rules for regulating the grant of gratuities by municipal councils to their officers and servants.

(1-A) A probationer in any post who has been or may be deputed for military duty, shall be entitled to count towards the period of probation in such post the period spent on military duty.

Explanation.—" Military duty " means—

(i) duty of any kind (including a course of training) involving subjection to Naval, Military or Air Force Law; or

(ii) duty (including a course of training) with a liability to serve overseas or in any operational area in a Naval, Military or Air Force unit or formation or under Military, Munitions or Stores authorities or in factories; or

(iii) whole-time duty in—

(*a*) the Civil Pioneer Force, the Madras Civil Labour Units or the Madras Labour Units for Ceylon; or

(*b*) the A.R.P. or any other Civil Defence organization specified by the Central Government; or

(*c*) any post created or the efficient prosecution of the present war or associated with training of war technicians, if duty in such post is declared by the Central Government to be Military duty.

(2) (*a*) The Executive Authority may, before the expiry of the period of probation, for reasons to be specified in writing, terminate the probation of any person and revert him to his permanent post if he is already a permanent officer or servant, or to a lower post in the unit if he is not a permanent officer or servant but is a probationer or an approved probationer in such lower post and if there is a vacancy in such lower post or if a person junior to him is holding such lower post, or discharge him from the service of the municipal council in other cases :

Provided that an opportunity to show cause against termination of probation shall be given to the person concerned after the Executive Authority of a municipal council has arrived at a provisional conclusion regarding termination of probation.

(*b*) At the end of the prescribed period of probation or of the period of probation as extended under sub-rule (2) (*a*), the appointing authority shall consider the probationer's suitability for confirmation in the grade for which he was selected. If the appointing authority decides that the probationer is suitable for confirmation, it shall as soon as possible issue an order declaring the probationer to have satisfactorily completed his period of probation on the date of the expiry of the prescribed or extended period of probation.

(*c*) If the appointing authority decides that the probationer is not suitable for confirmation, the Executive Authority shall, unless the period of probation is extended under sub-rule (2) (*a*) by order revert him or discharge him from the service as provided in clause (*a*) for cases of termination of probation.

(*d*) No order passed under clause (*c*) shall be based whether wholly or in part upon the probationer's work or conduct after the expiry of the prescribed period of probation.

(2-A) If at the end of the prescribed period of probation the appointing authority considers that the probationer is not suitable for confirmation the appointing authority may extend his probation by a period which in no case shall be longer than one year from the date of expiry of the period of probation prescribed in sub-rule (1). In cases where the probation of a probationer is extended a condition shall, unless there are special reasons to the contrary,

be attached to the order of extension of probation that the probationer's increment shall be stopped until he is declared to have satisfactorily completed his probation. Such stoppage of increment shall not be treated as a penalty but only as a condition of extension of probation and shall not have the effect of postponing future increments after he is declared to have satisfactorily completed his probation.

(3) The order in which persons who are on probation and persons who have completed their period of probation shall be discharged or reverted for want of vacancies in the unit concerned shall—

first, the persons who are on probation, in order of juniority, and

second, the persons who have completed their period of probation, in order of juniority :

Provided that in the case of teachers in elementary schools—

(i) if the person to be discharged is a Urdu teacher whose discharge would affect the continuance of Urdu medium of instruction in Urdu elementary schools, the non-Urdu teacher next above him shall be discharged;

(ii) if the person to be discharged is a woman teacher, the man teacher next above her shall be discharged.

Explanation (1).—For the purpose of this sub-rule juniority as between persons who are on probation in a grade and as between persons who have completed their period of probation in a grade shall be determined with reference to the date of first appointment in that grade other than an appointment under rule 7-A.

Where the date by which seniority is determined is the same in the case of two or more members of a grade their seniority *inter se* shall be determined by the order of preference if any previously laid down in their case. If no such order of preference has been laid down, or in case of doubt, seniority shall be determined by the appointing authority.

Explanation (2).—The unit for the selection of persons for discharge or reversion shall be the group of holders of posts of the same grade or of higher grades, if any, to which transfers, appointments or promotions are normally made.

Explanation (3).—The appointing authority may at the time of passing an order appointing two or more persons simultaneously to a grade, fix for any reason the order of preference among them;

and when such an order has been fixed, seniority shall be determined in accordance with it, irrespective of the date of appointment counting for probation :

Provided that for the purpose of this sub-rule, assistants in the L.T. or B.Ed. grade in the scale of Rs. 65—5/2—100 in the secondary schools shall be grouped according to the subjects they teach. If any such assistant teaches more than one subject, he shall, for the purpose of grouping, be deemed to teach such subject as the Executive Authority may determine in consultation with the District Educational Officer, or the Inspectress of Girls Schools, as the case may be. But if at the time of selection of personnel for discharge or reversion grouping as aforesaid is likely to cause hardship to any assistant, then on the staff with a service of not less than five years in the L.T. or B.Ed. grade, the unit for discharge or reversion shall be the group of assistants in L.T. or B.Ed. grade taken as a whole, if the Executive Authority can make satisfactory arrangements with the remaining staff for all the subjects taught in the school under the S.S.L.C. scheme in accordance with the provisions of rule 13 of the Madras Educational Rules.

(4) (i) Persons who have been discharged or reverted for want of vacancies under sub-rule (3) shall be re-appointed as vacancies arise in the inverse of the order laid down in that sub-rule :

Provided that nothing contained in this sub-rule shall be deemed to give any such person a right to be re-appointed in preference to another who has been discharged or reverted later under clauses (1), (3) or (4) of sub-rule (*a*) of rule 17 and who is entitled to re-appointment under rule 21.

(ii) When an approved probationer or probationer in a post who has been discharged for want of a vacancy fails to join duty when re-appointed to that post, he shall be called upon to show cause before a specified date against the removal of his name from the list of approved probationers or probationers as the case may be. If no cause is shown against such removal within the specified time or if the grounds adduced are not acceptable, the appointing authority shall, by an order in writing remove his name from the list of approved probationers or probationers as the case may be, and record the reasons therefor and communicate a copy of the order of removal to him. An appeal against such order of removal (which should be preferred within two months from the date of receipt of the order) shall lie to the appropriate appellate authority referred to in sub-rule (1) of rule 8 of the rules relating to appointment and punishment of officers and servants of municipal councils.

(5) (*a*) Subject to the provisions of clause (*b*), a person who has completed his period of probation either under sub-rule (1) or under sub-rule (1-A) in a grade shall be confirmed at the earliest

opportunity according to his seniority as determined under the Explanations (1) and (3); and where the date by which seniority is determined is the same in the case of two or more such members of a grade, their seniority, *inter se* shall be determined in the manner laid down in the last two sentences of Explanation (1) to sub-rule (3) or in Explanation (3) to that sub-rule :

Provided that approved probationers in the category of upper division clerks shall not be entitled to any preferential claim for confirmation over their seniors who are not required to undergo probation under the proviso to rule 7 (1).

(*b*) For the purpose of confirmation in the L.T. or B.T. or B.Ed. grade in secondary schools, the following procedure shall be followed :—

(i) All vacancies shall be classified by the District Educational Officer in the case of boys' schools and by the Inspectress of Girls' Schools in the case of girls' schools according to the special subjects which the incumbents shall have to teach such as mathematics, science and history, and vacancies not specially ear-marked for any subject shall be designated as general.

(ii) The subject vacancies shall be filled by approved probationers in the respective subjects in the order of their seniority.

(iii) The general vacancies shall be filled by approved probationers in the order of their seniority in the L.T. or B.T. or B.Ed. grade taken as a whole, subject to the following conditions :—

(1) That there is no L.T. or B.T. or B.Ed. Assistant with probationary rights who cannot be assigned to any subject vacancy for the time being.

(2) That in the opinion of the District Educational Officer or the Inspectress of Girls' Schools, as the case may be, the person proposed to be appointed is capable of filling a general vacancy.

Explanation.—An approved probationer may be confirmed in a post with retrospective effect from the date on which the vacancy arose or from the date from which he was continuously on duty in that post or in a higher post whichever is later. For the purposes of this sub-rule, an approved probationer on leave shall be deemed to be on duty in the grade concerned, if he would have been on duty in such grade or in a higher grade but for his absence on leave.

(5-A) Notwithstanding anything contained in sub-rule (5), a candidate with war service selected and appointed in any of the vacancies reserved for war service candidates shall be confirmed in such vacancy on completion of the prescribed period of probation, unless his probation is terminated under rule 7 (2) or is extended under sub-rule (2) (*a*).

(6) (i) A probationer shall be entitled to draw the first increment in the time-scale of pay, if any, applicable to the post, after putting in the service necessary to earn the increment; his next increment shall however be drawn only with effect from the date on which he is declared to have completed his probation satisfactorily but the period of service from the date of the first increment shall count for subsequent increments.

(ii) A person who has completed his period of probation and is awaiting confirmation shall be entitled to draw the increments earned by him from time to time in the time-scale of pay if any applicable to the post, including his period of probation.

7-A. (1) Notwithstanding anything contained in these rules or in any other rules, where it is necessary in the public interest or for administrative reasons to entertain temporarily a person whom it may not be desirable to entertain as a probationer, the appointing authority may, for reasons to be clearly recorded, appoint such person temporarily but the person so appointed shall not be regarded as a probationer in that post :

Provided that, in respect of appointment to the posts mentioned in rule 1 of the rules relating to appointment and punishment of officers and servants of municipal councils, the previous approval of the appropriate authority specified in that rule shall be obtained, when the period of appointment exceeds three months As soon as any such post falls vacant and an unqualified candidate is appointed, the appointing authority concerned should promptly intimate the fact to the said appropriate authority :

Provided further that in respect of appointments in any post other than one mentioned in rule 1 of the rules relating to the appointment and punishment of officers and servants of municipal councils the previous approval of the Inspector of Municipal Councils and Local Boards shall be obtained when the period of appointment exceeds three months :

Provided further that the appointment made under this rule shall not exceed one year at a time.

(2) A person appointed under sub-rule (1) shall be paid either his substantive pay or the minimum pay in the time-scale of pay applicable to the post, as the case may be, whichever is higher. The period of service rendered in the post under sub-rule (1) shall not count for increment in that post.

7-B. (1) The posts of Manager, Accountant, upper division clerk, line foreman, clerk dealing with electric licensee's accounts or accountant in the electrical department, Revenue Officer and Headmasters of high schools shall be selection posts. All the posts other than those specified in this sub-rule shall be non-selection posts.

(2) Promotion to selection posts shall be made on grounds of qualifications and merit, seniority being considered only where the qualifications and merit are approximately equal.

(3) Promotions to non-selection posts shall be made in accordance with strict seniority except—

(i) where a senior does not possess the qualifications prescribed for holding the higher post or is definitely proved to be incompetent to hold such post, or

(ii) where on account of his proved serious misconduct it is considered undesirable to promote him.

(4) Non-promotion to a non-selection post shall be deemed to be withholding of promotion within the meaning of the rules relating to appointment and punishment of officers and servants of municipal councils.

(5) The Inspector of Municipal Councils and Local Boards may call for the records relating to the appointments of Manager, Accountant, upper division clerks, clerk dealing with electric licensee's accounts or accountant in the electrical department and Revenue Officer and pass such orders as he may deem fit. The orders passed by the Inspector of Municipal Councils and Local Boards shall be carried out by the appointing authority.

7-C. (1) Notwithstanding anything to the contrary contained in these rules or any other rules or regulations, the following provisions shall apply to Municipal Medical Officers and compounders under municipal councils who are on military duty or who may volunteer or be deputed for such duty :—

(a) Any period of field service rendered by any such medical officer or compounder shall for the purposes of probation and increments of pay count as duty in the post of Municipal Medical Officer or compounder, as the case may be, for twice that period.

Explanation.—For the purpose of this clause, all service in the Army with " general service liability " shall be regarded as " Field Service " whether the person concerned was actually posted to an operational unit or not.

(b) Persons who have done military duty shall be entitled to appointment in substantive vacancies in the posts of Municipal Medical Officers or compounders, as the case may be, in preference to those who have not done military duty. As between persons who have done military duty preference shall be given to those who went for military duty earlier.

(c) Persons officiating in the posts of Municipal Medical Officers or compounders who have done military duty shall not be discharged for want of vacancies until all the persons who are officiating in the said posts but have not done military duty have been discharged. As between persons who have done military duty, a

person who went for military duty earlier shall not be discharged for want of a vacancy before a person who went for military duty later.

(*d*) Persons who have been discharged for want of vacancies shall be re-appointed as vacancies arise in the inverse of the order of their discharge.

(*e*) The period spent on military duty by any such medical officer or compounder shall count for the accumulation of leave under the rules applicable to him, the period of leave, if any taken, during military duty being deducted from the leave earned.

(*f*) Municipal Medical Officers and compounders deputed for Military duty and who are eligible to draw pension under the rules in force for the time being shall not be adversely affected in the matter of their pension.

(2) Notwithstanding anything to the contrary contained in these rules or any other rules or regulations—

(*a*) No person shall, except with the special sanction of the Government, be appointed substantively in any vacancy in the post of Municipal Medical Officer or compounder existing on the 17th November 1942 or arising thereafter during the continuance of the present war, until appointments have been made to such posts in accordance with clause (*b*).

(*b*) Two-thirds of all substantive vacancies in the posts of Municipal Medical Officers and compounders that remained on the 17th November 1942 after the confirmation of probationers and approved probationers and also the vacancies which arose after that date up to the 31st March 1947 shall be filled by direct recruitment from among the ranks of persons who have rendered service in the Defence department of the Government of India in connexion with the last war.

(3) ' Military duty ' includes whole-time duty connected with A.R.P. measures and other duties connected with civil defence or in any post created for the efficient prosecution of the present war or with the approval of a competent authority, in any post associated with the training of war technicians the cost of which is borne by the Government of India.

7-D. (1) Appointments to the posts referred to in rule 7-C (2) (*b*) shall be made in consultation with the Director of Medical Services.

(2) The age-limits prescribed for Municipal Medical Officers shall not apply to appointments made under this rule.

(3) The provisions of the rules in regard to previous experience as House Surgeon, House Physician, Clinical Assistant, etc., shall not apply to appointments made under this rule.

(4) Persons whose services are placed at the disposal of municipal councils by the Government for appointment temporarily, shall be relieved of their temporary appointment under municipal councils when they are re-called by the Government for service under them.

8. No person who has been dismissed from the service of the Government or of any local authority or who has been removed from such service on account of insolvency, or who has been debarred from employment in the service of Government shall be entertained on the municipal staff except with the previous sanction of the Government.

9. (1) Certificates of age, health and vaccination shall be obtained by the executive authority from every officer or servant appointed for the first time to a post in municipal service:

Provided that the executive authority may dispense with the production of a certificate in respect of a person appointed under rule 7-A if the period of such appointment does not exceed three months.

(2) The certificates referred to in sub-rule (1) shall, in the case of a person whom it is proposed to appoint to a post the maximum pay of which is not more than Rs. 100 be signed by an officer not lower in rank than a Civil Assistant Surgeon or by an Assistant Surgeon possessing the M.B.B.S. degree employed in a municipal or local fund hospital or dispensary or by an Honorary Assistant Medical Officer possessing the M.B.B.S. degree and working in a Government hospital, and in other cases by a Commissioned Medical Officer or a District Medical Officer or a Civil Surgeon or an Honorary Medical Officer.

(3) No person shall be eligible for appointment to any post in municipal service by direct recruitment unless he satisfies the appointing authority—

(i) that he is of sound health, active habits and free from any bodily defect or infirmity unfitting him for such appointment; and

(ii) that his character and antecedents are such as to qualify him for such appointment.

10. (1) Security shall be taken from the officers and servants of municipal councils specified below for an amount not being less than that indicated against each :—

(*a*) Supervisors, overseers and sub-overseers—150 per cent of the amount of imprest allowed :

(*b*) Store-keepers—Rs. 100 ; and

(*c*) bill-collectors—Rs. 200.

(2) In all other cases the executive authority shall demand such security as the council may consider necessary but the amount of the security so demanded shall not exceed the amount of cash and the money value of valuables handled or likely to be handled by such officer or servant.

(3) (*a*) The security taken under sub-rules (1) and (2) shall be—

(i) in cash; or

(ii) in Post Offices Savings Bank Deposits; or

(iii) in Government promissory notes; or

(iv) in Municipal or Local Board Debenture Bonds approved by the municipal council, duly endorsed in favour of the executive authority; or

(v) in Post Office 5-year cash certificates for the amount at which they are purchased (and not for their face value) provided that the depositor formally transfers the certificates with the sanction of the Postmaster-General to the executive authority; or

(vi) in Post Office 10-year Defence Savings Certificates;

(vii) in Post Office 5, 7 or 12 year National Savings Certificates; and

(viii) fidelity bonds of insurance companies approved by the Government.

(*b*) In exceptional cases where the officer or servant is not able to tender security either in cash in a lump-sum or in any of the kinds specified in clause (*a*), the security due shall be obtained from him in instalments by deduction from his salary at 10 per cent of the salary or such sum as would make up the security in four years, whichever is greater :

Provided that until the full amount of the security required in cash has been recovered, personal securities are obtained for not less than double the amount of the security required in cash from persons who are solvent to the satisfaction of the executive authority for the said amount, or security in immovable property for not less than double the amount of the security required in cash, is taken. In the latter case, the executive authority shall satisfy himself that such property accepted as security is free from all encumbrances and that the officer or servant tendering it has absolute title to it, and carefully evaluate in a manner adequately to safeguard the interests of the municipal council in the event of any loss :

Provided further that in the case of bill collectors cash security to the extent of Rs. 100 shall, in any case, be taken in addition to the security mentioned in this clause.

(4) The executive authority may demand security up to Rs. 1,000 in the form of immovable property or personal security from each bill collector in addition to the security mentioned in clause (*c*) of sub-rule (1).

11. (1) Save as otherwise provided in these rules or in any other rules in force, for the time being the conditions of service of all officers and servants of a municipal council shall, where no regulations have been framed by the council under section 74 of the Act, be the same as those of Government servants of similar standing and status in respect of the following matters, namely :—

(a) leave and leave allowances:

(b) travelling allowance; and

(c) superannuation and retirement.

(2) Any powers assigned to the Government and the head of the department in the provisions applicable to such Government servants shall be exercised by the council and its Executive Authority respectively.

(3) In the case of officers and servants employed on or after the 4th September 1933, the Madras Leave Rules, 1933, as for the time being in force shall apply.

12. No order sanctioning an advance increment to any officer or servant of a municipal council shall take effect unless and until it has been confirmed by the Government or by the person authorized to fix or alter the salaries, fees and allowances payable to such officer or servant.

13. (1) A municipal council may permit any of its officers and servants to leave its service permanently and enter the service of any other municipal council or local board in the State of Madras. It may also allow its officers and servants to count for leave their previous service under any other municipal council or local board :

Provided that in the case of teachers such permission shall not be granted except with the previous approval of the Director of Public Instruction.

(2) In such a case the municipal council whose service the officer or servant leaves, shall determine and communicate to the local body whose service he enters, the period of leave and the amount of leave allowances of the officer or servant for which the municipal council may accept liability according to its service regulations. The amount of leave to his credit, the rate of leave allowance admissible to him on the date of his transfer and the total amount of leave allowances for which the municipal council has accepted liability, shall be entered in his service book before it is forwarded to the local body to which he is transferred.

(3) The local body whose service the officer or servant enters may grant any leave and leave allowance admissible to him according to its service regulations but it shall not make the municipal council which granted the permission under sub-rule (1) liable either for a longer period of leave or for a larger amount of leave allowances than that communicated under sub-rule (2).

(4) The difference, if any, that may be required to make up the leave allowances due to the officer or servant shall be borne by the local body granting the leave.

(5) The local body granting the leave shall pay the leave allowances of the officer or servant from its own funds in the first instance and arrange to recover from the municipal council concerned the amount of leave allowances which the latter is liable to pay.

The amount of leave allowances actually recovered from the municipal council from time to time as leave is granted, shall be entered in his service book.

14. No officer or servant of a municipal council in superior service whether ministerial or non-ministerial shall be retained in its service after he has attained the age of fifty-five years :

Provided that nothing contained in this rule shall apply to the employment in the public interest in accordance with the provisions of section 73 of the Act and with the previous sanction of the Government for a period not exceeding one year at a time, of persons who have retired from the service of any local body in the State of Madras or of the Government, after attaining the age of fifty-five years.

Explanation.—" Superior service " for the purposes of this rule has the same meaning as in the Fundamental Rules.

14-A. Notwithstanding anything contained in rule 14, teachers including headmasters in elementary or secondary schools, who have retired from the service of district boards or municipal councils may be re-employed in the service of municipal councils in accordance with the general directions issued by the Government from time to time and with the sanction of the authorities specified in those directions.

15. (1) A service book shall be maintained in such form as may be laid down by the Government from time to time for every officer or servant of a municipal council who is entitled to pension or who subscribes to the provident fund established and maintained by the council.

(2) The date of birth of an officer or servant of the municipal council, already entered in his service book, shall not be altered except with the previous sanction or under the direction of the Director of Public Instruction in the case of headmasters, headmistresses and teachers employed in schools and of the Inspector of Municipal Councils and Local Boards in other cases.

16. (1) The Executive Authority shall be responsible for the correct and up-to-date maintenance of the service book of every

officer or servant of the municipal council and he shall record an annual certificate of verification in the service book as early as possible after the end of every year.

(2) The Executive Authority may authorize the municipal engineer, municipal electrical engineer, manager, headmasters of secondary schools, health officer and the medical officer in charge of hospitals or dispensaries to record annual verification certificates on the service books of employees working under them.

17. (*a*) When any post or posts are abolished, persons shall be selected for discharge or reversion from the unit concerned in the following order, namely :—

(1) acting persons who have not completed their period of probation, in order of juniority;

(2) persons with thirty years of service qualifying for pension, provident fund, or gratuity, in order of seniority;

(3) persons who have completed their period of probation, in order of juniority; and

(4) permanent officers or servants not coming under category (2), in order of juniority :

Provided that no officer or servant shall be discharged on the abolition of any appointment unless he cannot be provided for otherwise :

Provided further that in the case of teachers in elementary schools—

(i) if the person to be discharged is a Urdu teacher whose discharge would affect the continuance of Urdu medium of instruction in Urdu elementary schools the non-Urdu teacher next above him shall be discharged; and

(ii) if the person to be discharged is a woman teacher the man teacher next above her shall be discharged.

Explanation (1).—An appointment the pay of which is reduced shall be deemed to be abolished within the meaning of this sub-rule.

Explanation (2).—The unit for purposes of election of persons for discharge or reversion shall be the group of holders of posts of the same grade or of higher grades, if any, to which transfers, appointments or promotions are normally made :

Provided that teachers in elementary and secondary schools shall constitute separate units :

Provided further that for the purposes of clauses (1), (3) and (4), assistants in the L.T. or B.Ed. grade in the scale of Rs. 65—5/2—100 in secondary schools shall be grouped according

to the subjects they teach. If any such assistant teaches more than one subject he shall, for the purpose of grouping, be deemed to teach such subject as the Executive Authority may, in consultation with the District Educational Officer or, as the case may be, the Inspectress of Girls' Schools, determine. But where the grouping is likely to cause hardship to the existing assistants with a service of not less than five years in the L.T. or B.Ed. grade the unit for discharge or reversion shall be the group of assistants in the L.T. or B.Ed. grade taken as a whole if the Executive Authority can make satisfactory arrangements with the existing staff for the teaching of all the subjects under the Secondary School-Leaving Certificate scheme in accordance with the provisions of rule 13 of the Madras Educational Rules; and

Explanation (3).—For the purposes of this sub-rule, juniority or seniority shall be determined—

(i) in cases falling under clause (1) according to the date of first appointment in the grade concerned other than an appointment under rule 7-A;

(ii) in cases falling under clause (2) according to the length of service qualifying for pension, provident fund or gratuity;

(iii) in cases falling under clause (3), according to the date of first appointment in the grade concerned other than an appointment under rule 7-A: and

(iv) in cases falling under clause (4), according to the position in the service list:

Provided further when posts of teachers are abolished in elementary schools untrained and trained lower elementary grade teachers shall be discharged in the following order before persons are selected for discharge under clauses (1) to (4) :—

(i) untrained teachers of the lower elementary grade in order of juniority; and

(ii) trained teachers of the lower elementary grade who have completed 50 years of age or 20 years of service qualifying for pension, provident fund, or gratuity in order of juniority.

(*b*) Where a person to be discharged under clause (4) of sub-rule (*a*) holds a post in a grade to which promotions are normally made from a lower grade, he shall, if he so desires, instead of being discharged, be reverted to such lower grade and be placed at the top thereof and sub-rule (*a*) shall then be applied to the selection of persons for discharge or reversion from such lower grade :

Provided that on permanent teacher in a secondary school, in the secondary grade, shall be discharged or reverted to provide an appointment for an assistant in the L.T. or B.Ed. grade discharged under clause (4) aforesaid, unless it be to provide an

appointment for an assistant in the L.T. or B.Ed. grade who has been promoted from the secondary grade, and who before such promotion held a substantive post in the secondary grade.

18. Reasonable notice shall be given to an officer or servant in permanent employ before he is discharged under rule 17. If, in any case, notice of at least three months is not given and the officer or servant has not been provided with other employment on the date on which his services are dispensed with, a gratuity not exceeding his emoluments for the period by which the notice actually given falls short of three months shall, with the sanction of the authority competent to dispense with the services of the officer or servant concerned, be paid to him in addition to the gratuity to which he may be entitled under the rules in that behalf.

19. (1) Unless it contains an express statement to the contrary, an order for the abolition of an appointment or for the reduction of the emoluments of an appointment shall not be brought into operation before the expiry of three months after notice has been given to the officer or servant whose services are to be dispensed with, on such abolition or reduction.

(2) The Executive Authority shall be responsible for avoiding any unnecessary delay in giving such notice.

(3) In the case of an officer or servant on leave, the order shall not be brought into operation before the leave expires.

20. Any person who is discharged or reverted under sub-rule (*a*) of rule 17 shall, within two months after the date on which he was informed of the order of discharge or reversion, be entitled to appeal against such order on the ground that that sub-rule has not been complied with, to the authority to whom an appeal from an order dismissing him would lie.

21. When candidates are required for employment in any post in a unit, preference shall be given to persons discharged or reverted from such posts in the unit otherwise than under clause (2) of sub-rule (*a*) of rule 17, so long as such persons desirous of such appointment are available, appointments being made in the inverse of the order in which they were discharged or reverted from such unit :

Provided that in the case of a person who did not on the date of his discharge or reversion hold the post substantively, he possesses the qualifications, if any, prescribed for the post or has, before discharge or reversion, been exempted by competent authority from the possession of such qualifications :

Provided also that the appointing authority may, for temporary administrative reasons, to be recorded in writing and communicated to the person concerned refuse to appoint him under this rule and an appeal shall lie from such refusal to the appropriate appellate

authority as if it were an order of dismissal. Neither the refusal of the appointing authority to appoint the person concerned nor the rejection of the appeal against such refusal shall be a bar to the consideration of the claim of the person for appointment under this rule when a subsequent vacancy arises :

Provided further that nothing contained in this rule shall be deemed to give any person discharged or reverted under clause (1) or (3) of sub-rule (*a*) of rule 17 a right to be re-appointed in preference to another who has been discharged or reverted later under sub-rule (3) of rule 7 and who is entitled to re-appointment under sub-rule (4) of that rule :

Provided further that nothing contained in this rule shall be deemed to give a lower elementary grade teacher discharged from service under the last proviso to sub-rule (*a*) of rule 17 a right to be re-appointed.

22. Any person eligible for re-employment under rule 21, shall be entitled to appeal to the authority to whom an appeal from an order dismissing him would lie, on the ground that some person who should have been re-employed later has been re-employed before him. Such appeal shall be preferred within two months after the date on which such other person was re-employed.

23. The provisions of rules 21 and 22 shall, with effect on and from the date of the coming into operation of this rule, apply to persons discharged or reverted before that date but on or after the 1st January 1932, as if the said persons had been discharged or reverted in accordance with the provisions of rule 17.

Explanation.—Nothing contained in this rule shall be deemed to invalidate any re-employment or appointment made before the date on which this rule came into operation.

23-A. An officer or servant of a municipal council shall, if he resigns his appointment, forfeit not only the service rendered by him in the particular post held by him at the time of resignation, but all his previous service under the municipal council. The re-appointment of such person to any post under the municipal council shall be treated in the same way as a first appointment to such post and all rules governing such appointment shall apply; and on such re-appointment he shall not be entitled to count any portion of his previous service for any benefit or concession admissible under any rule or order.

24. In these rules, unless there is anything repugnant in the subject or context—(1), "Government" means the Government of Madras.

(2) " War Service " shall have the same meaning as the rules relating to recruitment of candidates for filling of vacancies in posts in superior service under municipal councils.

(G.Os. No. 2342, L.S.G., dated 2nd June 1936, No. 926, L.S.G., dated 6th March 1937, No. 1496, Education, dated 29th June 1938, No. 4480, L.A., dated 9th November 1938, No. 1027, Education, dated 9th May 1939. No. 250, L.A., dated 19th January 1940, No. 688, L.A., dated 22nd February 1940, No. 1473, Education, dated 6th August 1940, No. 3866, L.A., dated 7th November 1940, No. 3917, L.A., dated 12th November 1940, No. 1098, L.A., dated 22nd April 1941, No. 3139, L.A., dated 14th November 1941, No. 263, L.A., dated 23rd January 1942, No. 278, L.A., dated 23rd January 1942, No. 169, Education, dated 31st January 1942, No. 3757, L.A., dated 12th December 1942, No. 1055, L.A., dated 9th February 1943, No. 1704, L.A., dated 12th May 1943, No. 1488, P.H., dated 25th June 1943, No. 80, L.A., dated 15th January 1944, No. 740, L.A., dated 31st March 1944, No. 2539, L.A., dated 22nd November 1944, No. 73, L.A., dated 10th January 1946, No. 846, P.H., dated 22nd March 1946, No. 1863, L.A., dated 13th November 1946, No. 529, Education, dated 17th March 1947, No. 1406, L.A., dated 13th August 1947, No. 2072, Education, dated 26th September 1947, No. 239, P.H., dated 26th January 1948, No. 1593, L.A., dated 20th August 1948, No. 292, L.A., dated 16th February 1949, No. 1225, L.A., dated 11th June 1949, No. 2282, L.A., dated 7th November 1949, No. 852, L.A., dated 14th April 1950, No. 1459, L.A., dated 19th July 1950, No. 2590, Health, dated 20th July 1950, No. 2633, Education, dated 20th September 1950, No. 1450, L.A., dated 18th July 1951, No. 780, L.A., dated 17th April 1952, No. 2453, L.A., dated 11th December 1952, No. 1509, L.A., dated 11th July 1953, No. 2324, L.A., dated 15th December 1953, No. 800, L.A., dated 1st June 1954, No. 1000, Education, dated 4th August 1954, No. 184, L.A., dated 12th February 1955, and No. 255, L.A., dated 26th February 1955.)

(93) Municipal councils were advised in G.O. No. 2427, L. & M., dated 7th July 1931, to adopt the Fundamental Rules formally to serve as regulations in respect of their employees.

(94) Servants of municipal councils may be permitted to take up service temporarily under local bodies or other public or private bodies. Government have recommended for adoption by municipal councils in respect of those municipal servants who are transferred to foreign service, a set of regulations on the lines of the rules in Chapter XII of the Fundamental Rules which are given below:—

Regulations.

(1) Government servants lent to municipal councils under the provisions of section 77 (1) of the Madras District Municipalities Act, 1920, may not be transferred to other services temporarily save in accordance with the rules in Chapter XII of the Fundamental Rules and the orders of Government, if any, relating to such transfers.

(2) Servants of municipal councils who hold appointments in respect of which pensionary contribution is paid to Government under the provisions of Article 802 of the Civil Service Regulations may not be transferred even temporarily to non-pensionable appointments either under the same council or elsewhere without the previous sanction of Government. Such transfers not being provided for in the pension rules are likely to affect the continuity of the employee's service for pension from general revenues.

(3) Other servants of municipal councils who are not rendering pensionable service may be permitted when not transferred permanently to the service of other local bodies to take up service temporarily under the local bodies or other public or private bodies subject to the following conditions:—

(i) No loan of the service of an employee may be sanctioned against his will.

(ii) If any servant of a municipal council is transferred to other service temporarily while on leave he ceases from the date of such transfer to be on leave and to draw leave-salary.

(iii) The servant transferred will draw pay from the new employer from the date of which he relinquishes charge of his post in the service of the municipal council. The amount of pay, the amount of joining time admissible to him and his pay during such joining time will be fixed by the authority sanctioning the transfer in consultation with the new employers.

(iv) During the period of the foreign service, the following contributions shall be payable by the foreign employer or by the servant concerned in accordance with the terms settled at the time of the transfer by the sanctioning authority:—

(*a*) a monthly contribution to the authority in charge of the servants' provident fund account equivalent to the bonus payable under the rules of the Provident Fund Rules in respect of the subscription from the subscriber;

(*b*) leave-salary contributions at the rates prescribed in the Fundamental Rules;

(*c*) a contribution equal to 8-1/3 per cent of the contribution towards leave-salary under item (*b*); and

(*d*) these contributions shall not be payable in respect of any period of leave taken while on foreign service. No claim for refund of these contributions shall lie against the council to which they are paid.

(v) The servant will revert from foreign service only from the date on which he takes charge of his post under the municipal council provided that if he takes leave on the conclusion of foreign service before joining his post his reversion shall take effect from such date as the lending municipal council may decide.

(G.Os. No. 3579, L. & M., dated 7th September 1932, and No. 1282, L.A., dated 30th June 1952.)

(95) A person first entertained in a substantive, temporary or officiating vacancy whether specifically appointed to it on probation or not, will continue his probation in that post from the date on which he enters upon his duties and will be eligible to count his service towards probation in accordance with sub-rule (1) of rule 7 of the rules relating to establishments under municipal councils.

Whenever probationers have to be discharged or reverted for want of vacancies, the order of such discharge or reversion should be regulated in accordance with sub-rule (3) of the rule and they should be re-employed in subsequent vacancies in accordance with sub-rule (4) of the same rule. The Executive Authority of the municipal council should strictly comply with the above procedure governing the discharge or reversion and the re-employment of probationers, as the rules are statutory and no deviation therefrom is permissible.

(G.O. No. 160, L.S.G., dated 9th January 1937.)

(96) Advance copies of representations by subordinates of municipal councils should be addressed to the Secretary to Government in the department concerned through the proper channel and not to the Minister. Any subordinate who submits an advance copy of the representation or application for interview direct to a Minister is liable to be punished for breach of discipline. Government will not take notice of any communications sent by any subordinate other than through the proper official channel.

(G.Os. No. 430, L.A., dated 8th February 1938, No. 1472, L.A., dated 2nd September 1946, and No. 1207, L.A., dated 7th June 1949.)

(97) The staff of the municipal councils are strictly prohibited from seeking interviews with any one in the Secretariat in respect of any matter affecting them personally or in respect of any office matter. The Commissioner should issue necessary instructions to his staff in this regard. Any breach of the instruction will entail severe disciplinary action against them.

(G.O. No. 1267, L.A., dated 28th March 1939.)

(98) The grant of stipends to individual students to enable them to undergo specified course of study should be treated as extraordinary item of expenditure requiring the sanction of the Government. Sanction will be accorded for a period of only one year at a time. In cases where the course of study for which the student is awarded covers a number of years, the municipal council concerned should apply for the renewal of sanction in each succeeding year. If it is proposed to discontinue the stipend to a student before he completes the course reasons therefor should be brought to the notice of the council and its decision taken.

(G.O. No. 1283, L.A., dated 29th March 1939.)

(99) Under sub-rule (1) of rule 16 of the rules relating to establishments under municipal councils, the Commissioner of the municipality is responsible for the correct and up-to-date maintenance of the service book of every officer and servant of the municipal council. Under sub-rule (2) of the same rule, he may authorize certain officers of the municipal council to record annual verification certificates on the service books of employees working under them. The recording of the verification certificate by the officers includes the attestation by them of every entry in the service registers—vide rule 2 of the Subsidiary Rules in Annexure II—Part III of the Fundamental Rules. The officers who have been authorized by the Commissioners of municipalities to record the annual verification certificate on the servise books of employees working under them, should be held responsible for the correct maintenance of the service books of such subordinates. In cases where no such authorization has been made, the Commissioner of municipality will be responsible for the correct maintenance of the service registers of subordinates in addition to the correct maintenance of the service registers of the officers mentioned in rule 16 (2) of the Establishment Rules. A register of service books of employees in the following form should be maintained by the municipal councils:—

Name of employee.	Rank.	Date of opening of service books.	Date of receipt of service book and the name of the office from which received.	Date of last attestation (Civil Service) Regulations 616 NOTE.—Service books should be re-attested every five years.
(1)	(2)	(3)	(4)	(5)

(G.O. No. 1909, L.A., dated 15th May 1939.)

(Memorandum No. 651-2-A, dated 1st February 1941.)

(100) Under section 73 of the Madras District Municipalities Act, 1920, where the appointment committee is the appointing authority, re-appointments must be made by the committee and not by any other authority or person who will have no jurisdiction at all in the matter. In the case of a continuous vacancy, the question of fresh appointment will not arise and the approval of the committee to the continuance of incumbent in the post will not be necessary. If, however, the incumbent was originally appointed by the committee for a specific period, the approval of the committee will be required in regard to the continuance of the appointment each time beyond the date of committee's original sanction.

(G.O. No. 2145, L.A., dated 2nd June 1939.)

(101) The rate of contribution for leave-salary to be received in respect of municipal servants (other than inferior servants) who are governed by the Madras Leave Rules, 1933, and who are in foreign service including service as Municipal Commissioners should be fixed at the rate of eleven per cent. of pay drawn in foreign service.

(G.O. No. 3682, L.A., dated 22nd September 1939.)

(102) Government have issued the following directions regarding the payment of leave-salary, etc., of officers and servants of a municipal council transferred to the service of another municipal council or of a local board

under sub-section (1) of section 73-A of the Madras District Municipalities Act, 1920:—

1. In these directions unless there is anything repugnant in the subject or context—

(a) " local body " means a municipal council or a local board; and

(b) " Executive Authority " means the Executive Authority of a municipal council or the president of a local board.

2. Every officer or servant of a local body who is transferred from the service of the local body shall, on transfer, be entitled to transit pay and at the rate admissible under the Fundamental Rules and the Madras Travelling Allowance Rules, respectively. The transit pay and travelling allowance shall be met from the funds of the local body to which the officer or servant is transferred. He may also be granted an advance of one month's pay and travelling allowance by the authority ordering the transfer. Such advance shall, in the first instance, be met from the funds of the local body from which he is transferred and subsequently be recovered from the local body to which he is transferred.

3. When an officer or servant of a local body is transferred to another local body the Executive Authority of the local body from the service of which such officer or servant is transferred, shall forward to the Executive Authority of the local body to the service of which he is transferred, his service book, leave account and personal file, in original.

4. The seniority of an officer or servant in a category of the establishment of the local body to the service of which he is transferred shall be determined by the date of his confirmation in a post in that category in the establishment of the local body from the service of which he is transferred. Cases of doubt shall be referred to the Inspector of Municipal Councils and Local Boards whose decision shall be final.

5. When an officer or servant of a local body is transferred to the service of another local body, the local body from the service of which he is transferred shall be liable to pay the leave-salary for such periods and at such rates as he was eligible for at the time of transfer. The amount of leave, the rate of leave-salary and the total amount of leave-salary for which the local body from the service of which the officer or servant is transferred, is liable, shall be determined at the time of transfer and entered in the service book of the officer or servant. The lending local body should also pay in respect of the period of leave, dearness allowance at the rate at which it was paid to the employee at the time of transfer. The amount of leave-salary recovered from such local body from time to time shall similarly be entered in the service book. The gratuity, if any, payable to an officer or servant in respect of his service not qualifying for pension or provident fund shall be settled by the local bodies concerned with reference to the rules in force at the time of transfer.

6. (i) The Executive Authority of the local body to the service of which an officer or servant of another local body is transferred, may grant the officer or servant any leave and leave-salary admissible to him according to the service regulations adopted by the local body to the service of which he is transferred subject to the condition that the local body from the service of which he was transferred shall not be made iable either for a longer period of leave or for a larger amount of leave-salary than that due under direction 5.

(ii) The difference, if any, that may be required to make up the leave-salary due to the officer or servant shall be met from the funds of the local body under which he is serving.

7. The local body from the funds of which the leave-salary of the officer or servant is met in the first instance shall arrange to recover from the local body concerned the amount of leave-salary which the latter is liable to pay under direction 5, subject to the following conditions:—

(i) If the officer or servant is governed by the leave rules in the Fundamental Rules, the leave-salary in respect of any leave taken after the date of the transfer shall be charged to the local body under which he is

serving until the entire leave earned by service under that local body after his transfer has been exhausted. If in the case of such an officer or servant who had served under two or more local bodies prior to his transfer to the local body under which he is serving, the amount of leave-salary which the local body under which he is serving is liable to pay has been exhausted, the leave-salary shall be charged to the local body under which he had previously served in the inverse of the order of employment by which the leave was earned.

(ii) If the officer or servant is governed by the leave rules in the Madras Leave Rules, 1933, the following procedure shall be adopted:—

(a) The amount of earned leave at credit at the time of his transfer to the local body under which he is serving should first be exhausted before such local body can begin to bear the debit of leave earned under it. For this purpose, the leave-salary due to the officer or servant in respect of earned leave at his credit at the time he is transferred to the local body under whcih he is serving shall be debited to the local bodies under which such leave was earned in the order of his employment under them.

(b) The leave-salary in respect of any other kind of leave which may be taken by him shall be borne by the local body under which he is serving and which grants the leave.

8. The Executive Authority shall give effect to the orders of transfer of an officer or servant with the least practicable delay. He shall not grant leave to the officer after the receipt of the orders of transfer.

(G.Os. No. 988, L.A., dated 7th April 1941, No. 1432, L.A., dated 6th May 1942, and Memorandum No. 19775-4-G, L.A., dated 23rd August 1949.)

(103) Under the proviso to Fundamental Rules 81 (b) (ii), the maximum amount of leave on average pay that may be granted to a servant in superior service who is subject to the ordinary leave rules is eight months if the leave is on medical certificate but not preparatory to retirement. Leave preparatory to retirement should be limited to the amount of leave admissible to the servant under the substantive portion of clause (ii) of Fundamental Rules 81 (b), that is, to the amount of leave at credit in column (6) of the leave account in Form No. 9-A appended to the Book of Fundamental Rules and Subsidiary Rules thereunder subject to a limit of four months. It is also necessary that at least three months should intervene between (a) the date of return to duty of an employee of a municipal council in superior service from leave on medical certificate and (b) the date of his retirement.

(G.O. No. 2390, L.A., dated 12th August 1942.)

(104) The resignation of an employee of a municpial council who is on leave on medical certificate for a period exceeding four months or who has not done duty for three months after return from such leave should be treated as retirement and the leave-salary paid in such cases in excess of half average pay for the period exceeding four months should be treated as an amount due under a liability incurred by the employee to the municipal council and deducted from his Provident Fund Account under rule 23 of the rules relating to the Provident Fund maintained by municipal councils.

(G.O. No. 979, L.A., dated 27th April 1945.)

(105) The re-appointment of probationers reverted or discharged for want of a vacancy and the confirmation of approved probationers should be made only by the authority competent to make the first appointment, i.e., the appointment committee in respect of all posts the pay or maximum pay of which exceeds Rs. 50 per mensem and the Commissioner in other cases.

(Memorandum No. 11075-2, L.A., dated 19th May 1944.)

(106) A person who is in receipt of a personal pay granted to him to make good the loss in his substantive pay is promoted to a higher post, the personal pay should also be taken into account in fixing the pay in the higher post notwithstanding the provisions of Fundamental Rule 9 (28). Only those employees of municipal councils promoted to higher posts who have been actually in receipt of a personal pay on 16th July 1945 or after

will be eligible to have their pay re-fixed in accordance with the above instructions with effect from 16th July 1945, or date of promotion to the higher post whichever is later.

(G.O. No. 1474, L.A., dated 3rd September 1946.)

(107) The municipal servants other than Commissioners of municipalities who work as authorized agents may be allowed to retain the commission earned on sales of National Savings Certificates to persons or bodies other than municipal councils effected by them from 1st December 1946.

(G.O. No. 1989, L.A., dated 3rd December 1946.)

(108) Municipal councils may give political sufferers and their children preference when making appointments under the council provided they are duly qualified for the posts.

(G.O. No. 1595, L.A., dated 20th August 1948.)

(109) Upper division clerks in municipal offices in charge of supervisory work of sections may be granted a special pay for such supervisory work at the rate of Rs. 10 per mensem in an office with more than five clerks, or Rs. 5 per mensem in an office of five clerks or less. The previous sanction of the Inspector of Municipal Councils and Local Boards should be obtained to the grant of the special pay in each case.

(G.O. No. 1684, L.A., dated 10th September 1948.)

(110) The following instructions have been issued in regard to the payment of bill allowance to emlpoyees of municipal councils in hill stations:—

1. Hill allowance shall be granted to the officers and servants of the municipal councils of Ootacamund, Coonoor and Kodaikanal at the following rates:—

	Rate of hill allowance per mensem. RS.	A.	P.
1 Officers and servants the average pay of whose grade exceeds Rs. 150	22	8	0
2 Officers and servants the average pay of whose grade exceeds Rs. 100	18	0	0
3 Officers and servants the average pay of whose grade exceeds Rs. 50	13	0	0
4 Officers and servants the average pay of whose grade exceeds Rs. 30	9	0	0
5 Officers and servants the average pay of whose grade exceeds Rs. 20	4	8	0
6 Officers and servants the average pay of whose grade exceeds Rs. 16 ... ... x ...	2	11	0
7 Servants on the average pay of whose grade is Rs. 16 or below	1	13	0

2. The grant of hill allowance to an officer or servant of the Ootacamund, Coonoor or Kodaikanal Municipal Council will be regulated as follows:—

(*a*) If his pay including personal pay exceeds or is equal to the maximum in the scale of pay in force *plus* the hill allowance according to the scale in instruction 1 above, he shall not be entitled to any hill allowance.

(*b*) If his pay including personal pay is less than the maximum in the scale of pay in force *plus* the hill allowance he shall be eligible to a hill allowance which will give him a total emolument equal to the maximum in the scale of pay in force *plus* the hill allowance admissible.

* * * * * *

4. The payment of hill allowance as well as the rates and conditions prescribed above shall be subject to the provisions of the subsidiary rules under Fundamental Rule 44 and such further instructions or orders as Government may issue from time to time.

(G.O. No. 1633, L.A., dated 13th October 1948.)

(111) No person should be re-employed after retirement except under the special orders of Government obtained previously. No proposals should be made to Government for the re-employment of persons beyond sixty years of age.

[G.O. No. 710, Finance (Pension), dated 22nd September 1947.]
(Endorsement No. 45098/48-1, L.A., dated 18th November 1948.)

(112) The appointing authority of municipal councils should obtain particulars of appointments previously held by candidates (i.e., the periods of appointments and the reasons for the termination of those appointments) and a declaration that the details given are true.

A specimen form of application for employment is given below:—

Application for employment in the office of .

1 Full name of applicant.
2 Address in full.
3 Father's name and occupation.
4 Nationality.
5 Date of birth.
6 Institution where educated.
7 Examination passed.
8 Lanuages known and decree of proficiency in each.
9 Full particulars of the present and past employment with information of pay drawn, dates of appointment to and of relief from posts formerly held and reasons for termination of each appointment.
10 Nature of employment sought.
11 Declaration.

I, , hereby declare that the above particulars are true to the best of my knowledge.

Dated Signature.

(G.O. No. 1512, L.A., dated 24th July 1952.)

(113) In order to safeguard the interests of men teachers in elementary schools at the time of discharge under rule 7 (3) (ii) of the establishment rules, municipal councils should avoid indiscriminate recruitment of women teachers only with probationary rights even for vacancies of short duration.
(Memorandum No. 13495-E-III/54-4, Education, dated 8th September 1954.)

(114) The Inspector of Municipal Councils and Local Boards is authorized to sanction the payment of supervisory allowance to fair copy superintendents in the offices of the municipal council subject to the following conditions:—

(1) that no special pay is allowed to upper division clerks who supervise the work of only one clerk, and

(2) that in calculating the number of clerks for the purpose of granting special pay, typists, readers, despatchers, fair copyists and others who do routine and mechanical work is not taken into account.

(G.O. No. 119, L.A., dated 21st January 1953.)
(Memorandum No. 6473-A/53-4-G, L.A., dated 20th April 1953.)

(115) For purposes of confirmation in the upper division post under the municipal councils seniority between persons who have to undergo probation in the upper division and those who need not undergo such probation should be determined with reference to the dates of their first appointment to the upper division category in accordance with the provisions contained in paragraph (1) of rule (5) (*a*) of the rules relating to establishments to municipal councils.

(G.O. No. 1356, L.A., dated 19th June 1953.)

(116) The Commissioners of municipalities are authorized to perform the duties of the Principal District Officer as defined in rule 1 (8) of the Post Office Insurance Fund Rules in respect of officers and servants of municipal councils.

(G.O. No. 258, L.A., dated 6th February 1953.)

(117) When servants of municipal councils. have to be from their duty for serving on a jury in a Sessions Court, such absence should be treated as special casual leave, not counting against ordinary casual leave.

(G.O. No. 398, L.A., dated 4th March 1946.)

(118) The following instructions should be followed with fixing the pay of persons who are re-employed after retirement under a municipal council:—

(1) When a person governed by the Provident Fund Rules applicable to local bodies or by the Government Contributory Provident Fund, is re-employed in the same or a similar post, his pay on re-employment should be so fixed that such pay together with the pension equivalent of the employer's contribution and interest thereon credited to his provident fund shall not exceed the pay last drawn by him before retirement, the 'pension equivalent' being calculated by adopting the table of commuted value of civil pensions.

(2) In the case of persons who are eilgible for a pension, the pay on re-employment will be the pay last drawn *less* the amount of pension.

(G.O. Press No. 507, L.A., dated 2nd April 1954.)

16. QUALIFICATIONS OF OFFICERS AND SERVANTS OF MUNICIPAL COUNCILS.

No person shall be appointed to any of the posts under a municipal council specified in column (1) of the subjoined table, unless he possesses the qualifications laid down in the corresponding entry in column (2) thereof :—

TABLE.

Description of post. (1)	*Qualification.* (2)
(1) Manager, Accountant, Revenue Officer and upper division clerks.	The Account Test for the employees of local bodies.
(1-A) Typists under municipal councils.	(*a*) General educational qualification specified in column (2) against item (2). NOTE.—If the candidates possessing the above qualifications are not available, those not possessing the qualification may be appointed. (*b*) A pass in the Government Technical Examination in the Typewriting by the Higher Grade. NOTE.—If candidates who have passed the Government Technical Examination, by the Higher Grade are not available, those who have passed the Government Technical Examination in Typewriting by the Lower Grade may be appointed.

Descripsion of post. (1)	*Qualification.* (2)
(1-B) Steno-typists under municipal councils.	(*a*) General educational qualification specified in column (2) against item (2). NOTE.—If candidates possessing the above qualification are not available, those not possessing the qualification may be appointed. (*b*) A pass in the Government Technical Examination in Typewriting by the Higher Grade. (*c*) A pass in the Government Technical Examination in Shorthand by the Higher Grade. NOTE.—If candidates who have passed the Examination in Typewriting or Shorthand by the Higher Grade are not available, those who have passed the examination by the Lower Grade may be appointed.
(2) All other ministerial posts and Revenue Inspectors under municipal councils.	Matriculation examination of the University of Madras or a completed Secondary School-Leaving Certificate issued under the authority of the Government of Madras (the holder of which is declared to be eligible for the University Course) or any equivalent examination held by any of the other Universities mentioned in Annexure I or the general educational qualification specified in Annexure II or the Indian Army Special Certificate of Education or the educational test of the Secondary School-Leaving Certificate standard conducted by the Madras Public Service Commission or a pass in the Indian Air Force educational test for re-classification to leading Aircraftsman.
(3) Bill Collectors and Attenders.	A pass in III Form in a recognized secondary school.
(4) Librarians in Secondary School.	A completed Secondary School-Leaving Certificate issued under the authority of the Madras Government.
(5) (*a*) Librarians, Public Libraries, Senior Grade.	Experience for a period of not less than three years in library work in addition to the general educational qualification specified in column (2) against item (2) above.
(*b*) Librarians in Public Libraries, Junior Grade.	A completed Secondary School-Leaving Certificate issued under the authority of the Government of Madras.
(6) Chatram Gumastha, Moniam, Monegar, Chatram Manager Karnam and Chatram Accountant.	Pass in III Form in a recognized secondary school and knowledge of local language and in the case of chatrams owning landed properties also a pass in Karnam's test.
(7) Chatram Forester ..	Pass in III Form in a recognized secondary school and knowledge of local language.
(8) Lighting Superintendent.	(*a*) A pass in the III Form in a recognised secondary school. (*b*) Working knowledge regarding electrical fittings, lamps, etc., acquired in association with electrical undertakings or with firms dealing in electric lamps and materials for at least one year.

ANNEXURE I.

[Referred to in column (2) against item (2) of the above table.]

Indian Universities.

The Universities of Allahabad, Bombay, Calcutta, Dacca, Delhi, Lucknow, Madras, Nagpur, Patna, the Punjab and Rangoon.

The Aligarh Muslim University.

The Andhra University.

The Annamalai University.

The Benares Hindu University.

The Mysore University.

The Osmania University.

The Utkal University.

British and Welsh Universities.

The Universities of Birmingham, British, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Sheffield and Wales.

Scottish Universities.

The Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.

Irish Universities.

The University of Dublin (Trinity College) and the Queen's University of Belfast.

ANNEXURE II.

GENERAL EDUCATIONAL QUALIFICATIONS.

[Referred to in column (2) against item (2) of the above table.]

A candidate must—

(*a*) either have obtained a completed Secondary School-Leaving Certificate issued under the authority of the Government of Madras, and

(1) If such certificate was obtained in pursuance of the revised Secondary School-Leaving Certificate Scheme introduced by G.O. No. 1636, Law (Education), dated the 3rd August 1929, the certificate must show that the candidate has obtained at the public examination not less than the percentage of marks specified below in the subjects under Group 'A' and not less than 35 per cent in one of the subjects in Group 'C':—

Gorup 'A'.

	PER CENT.
English	40
A language	40
Elementary Mathematics	35
Elementary Science	30
Outlines of History of England and India and Geography	30

Provided that a candidate belonging to the Scheduled Castes or Scheduled Tribes (specified in the appendix to this annexure) shall, it he has obtained not less than 35 per cent in English and in the language in Group 'A' and not less than the percentage of marks specified above in the other subjects under that group and 35 per cent in one of the subjects under Group 'C' be eligible for appointment to any of the posts specified in items (1) and (2) of the above table ;

(2) If such certificate was obtained in pursuance of the Secondary School-Leaving Certificate Scheme which was in operation before the revised scheme referred to in sub-clause (1), the certificate must show that the candidate has obtained at the Public Examination not less than 35 per cent of the marks in each of the subjects in Group 'A' and in each of two subjects in Group 'C' ; and

(3) if such certificate was obtained in pursuance of the scheme for the reorganization of Secondary Education introduced by G.O. No. 1394, Education, dated the 29th May 1948, the certificate must show that the candidate has obtained at the Public Examination not less than the percentage of marks specified in column (2) of the table below against the subjects referred to in column (1) thereof :—

TABLE.

	PER CENT.
I. Acadamic Course.	
(1) First language	40
(2) English	40
(3) Mathematics	30
(4) Social Studies	35
(5) General Science	35
II. Secretarial Course.	
(1) First Language	40
(2) English	40
(3) Commercial Arithmetic	40
(4) Social Studies	35
Secretarial Subjects—	
(5) (a) Drafting, Precis-writing and Typewriting.	30
(b) Two of the following three subjects—	
(i) Commercial Practice	30
(ii) Shorthand	
(iii) Book-keeping	
III. Pre-technologicat Course.	
A. Engineering—	
(1) First language	40
(2) English	40
(3) Mathematics	30
(4) Social Studies	35
Special subjects—	
(5) (a) Science and Drawing	30
(b) Engineering Subjects	30

B. Agriculture or any other subject—

	PER CENT.
(1) First Language	40
(2) English	40
(3) Mathematics	30
(4) Social Studies	35
Special subjects—	
(5) (a) Elementary Science	30
(b) Agriculture or any other subject ..	30

IV. Aesthetic Courses (the course consists of three parts).

Part I—First Language	40
Part II—English	40
In each of the other two subjects under Part II	30 (in each)

If Social Studies is taken as a subject under this part, 35 per cent should be obtained in that subject.

Part III—Any one subject under this part .. 30

Provided that a candidate belonging to the Scheduled Castes or Scheduled Tribes shall, if he has obtained not less than 35 per cent in English and in the First language, and not less than the percentage of marks specified in the table above in the other subjects, be eligible for appointment.

NOTE.—(i) The certificates of pupils who have been exempted from Vernacular Composition and Translation in Group 'A' will not be considered incomplete because they contain no entry under that subject.

(ii) A pass in a Government Technical Examination will be regarded as equivalent to obtaining 35 per cent marks in the corresponding subject in the Secondary School-Leaving Certificate Public Examination; for this purpose, where in the latter examination, the technical subject comprises two subjects in the Government Technical Examination passes in at least the lower grade are required in both the subjects in the Government Technical Examination.

(iii) A pass in a part of the Intermediate Examination in Arts and Science of a University in the State shall be regarded as equivalent to obtaining the minimum number of marks prescribed for corresponding subject or subjects in the Secondary School-Leaving Certificate Public Examination.

(iv) A candidate who appeared for the Secondary School-Leaving Certificate Examination under the 1929 Scheme and failed to obtain the minimum marks prescribed for minimum general educational qualification in sub-clause (1) of clause (a) can appear for the Secondary School-Leaving Certificate Examination under the Reorganised Scheme of Secondary Education in the corresponding subject in the academic course given below and obtain the minimum marks prescribed against each subject in the table above:—

Academic Course.

Old Scheme.	New Scheme.
1 Language.	1 First Language.
2 English.	2 English.
3 Elementary Mathematics.	3 Mathematics.
4 Elementary Science.	4 General Science.
5 History and Geography.	5 Social Studies.
6 Optional Subject.	6 No corresponding subject.

He shall be deemed to possess the minimum general educational qualification if he has obtained the minimum percentage of marks prescribed for the first five subjects in the old scheme or the minimum percentage of marks for the corresponding subjects specified above in the new scheme and in lieu of the prescribed percentages in the optional subject in the old scheme has obtained the minimum number of marks in Composite Mathematics under the new scheme or a pass in any one of the subjects for Government Technical Examinations by the lower grade which need not necessarily be a corresponding subject, or

(b) have obtained a complete European School-Leaving Certificate issued under the authority of the Government of Madras, with either Tamil, Telugu, Malayalam, Kannada, Hindustani or Hindi as his compulsory second language and secured at the European High School Examination not less than the percentage of marks specified below in the subjects in Group 'A' and not less than 35 per cent in each of three subjects in Group 'B':—

Group 'A'.

	PER CENT.
English	40
Elementary Mathematics	35
A language	30 or

(c) have passed the Matriculation Examination of a University of the State.

(G.O. No. 4448, L. & M., dated 29th October 1935.)
(G.O. No. 2364, L.A., dated 16th June 1939.)
(G.O. No. 293, L.A., dated 25th January 1940.)
(G.O. No. 2317, L.A., dated 27th June 1940.)
(G.O. No. 1155, L.A., dated 19th February 1943.)
(G.O. No. 1667, Education, dated 7th December 1943.)
(G.O. No. 1121, L.A., dated 22nd May 1944.)
(G.O. No. 890, L.A., dated 11th May 1946.)
(G.O. No. 1830, L.A, dated 4th October 1948.)
(G.O. No. 535, Education, dated 20th February 1950.)
(G.O. No. 1859, L.A., dated 28th September 1951.)
(G.O. No. 2390, L.A., dated 17th December 1951.)
(G.O. No. 133, L.A., dated 30th January 1952.)
(G.O. No. 677, L.A., dated 23rd March 1953.)
(G.G. No. 1373, L.A., dated 23rd June 1953.)
(G.O. No. 2210, L.A., dated 12th November 1953.)
(G.O. No. 269, L.A., dated 26th February 1954.)
(G.O. No. 123, Revenue, dated 17th January 1955.)

APPENDIX.

Scheduled Castes.

[Referred to in the proviso to sub-clause (1) of clause (a) of Annexure II.]

(Race, tribe or caste.)

1 Adi-Andhra.
2 Adi-Dravida.
3 Adi-Karnataka.
4 Ajila.
5 Arunthuthiyar.
6 Baira.
7 Bakuda.
8 Bandi.
9 Bariki.
10 Bavuri.
11 Bellara.
12 Byagari.
13 Chachati.
14 Chakkiliyan.
15 Chalavadi.
16 Chamar.
17 Chandala.
18 Cheruman.
19 Dandasi.
20 Devandrakulathan.
21 Dombo or Dombara, Paidi Pano.
22 Ghasi or Haddi, Relli Sachandi.
23 Godagali.
24 Godari.
25 Godda.
26 Gosangi.
27 Hasla.
28 Holeya.
29 Jaggali.
30 Jambuvulu.
31 Kadan.
32 Kalladi.
33 Kanakkan.
34 Karimpalan.
35 Kodalo.
36 Koosa.
37 Koraga.
38 Kudubi (also * P.T.).
39 Kudumban.
40 Kuravan.
41 Kurichchan.
42 Madari.
43 Madiga.
44 Maila.
45 Mala (including Agency Malas).
46 Mala Dasu.
47 Malasar.
48 Matangi.
49 Mavilan.
50 Moger.
51 Muchi.
52 Mundala.
53 Nalakeyava.
54 Nayadi.
55 Pagadai.
56 Painda.
57 Paky.
58 Pallan.
59 Pambada.
60 Pamidi.
61 Panan.
62 Panchama.
63 Panniandi.
64 Paraiyan.
65 Paravan.
66 Pulayan.
67 Puthirai Vannan.
68 Raneyar.
69 Samagara.
70 Samban.
71 Sapari.
72 Semman.
73 Thoti.
74 Tiruvalluvar.
75 Valluvan.
76 Valmiki.
77 Vettuvan.

* P.T. = Primitive Tribes.

Scheduled Tribes.

1 Aranandan.
2 Bagata.
3 Bhottadas—Bodo Bhottada, Muria Bhottada and Sano Bhottada.
4 Bhumias--Bhuri Bhumia and Bhoda Bhumia.
5 Chenchu.
6 Gadabas—Boda Gadaba, Cerllam, Gadaba, Franji Gadaba, Jodia Gadaba, Olaro Gadaba, Pangi Gadaba and Paranga Gadaba.
7 Gondi—Moda Gond and Rajo Gond.
8 Goudus—Bato, Bhirithya Dudho kouria, Hato Jatakop and Joria.
9 Kosalya Goudus—Bosothoriya Goudus, Chitti Goudus, Doddu Kamaria, Dudu Kamaro, Ladiya Goudus and Pullosoriya Goudus.
10 Magatha Goudus—Bernia Goudu, Boodo Magatha, Dongayath Goudu, Ladya Goudu, Ponna Magatha and Sana Magatha.
11 Holva.
12 Jadapus.
13 Jatapus.
14 Kammara.
15 Kattunayakan.
16 Khattis—Khatti, Kommarao and Lohara.
17 Kodu.
18 Kommar.
19 Konda Dhoras.
20 Konda Kapus.
21 Kondareddis.
22 Kondhs—Desaya Kondhs, Dongria Kondhs, Kuttiya Kondhs, Tikiria Kondhs and Yenity Kondhs.
23 Kota.
24 Kotia—Bartika, Bentho Oriya, Dhulia or Dulia, Holva Paiko, Putiya, Sanrona and Sidho Paiko.
25 Koya or Goud, with its sub-sects—Raja or Rasha Koyas, Lingadhari Koyas (ordinary) and Kottu Koyas
26. Kudiya.
27 Kurumans.
28 Manna Dhora.
29 Mauno.
30 Mukha Dhora—Nooka Dhora.
31 Muria.
32 Paigarapu.
33 Palasi.
34 Paniyan.
35 Porjas—Bodo Bonda, Daruva, Didua, Jodia, Mundili, Pengu, Pydi and Saliya.
36 Reddi Dhoras.
37 Savaras—Kapu Savaras, Khutto Savaras and Malia Savaras.
38 Sholaga.
39 Toda.
40 Inhabitants of the Laccadive Minicoy and Admindivi Islands, who and both of whose parents were born in these Islands; and

(119) Persons who have completed the S.S.L.C. Course and appeared for the S.S.L.C. Examination should be deemed to hold completed S.S.L.C. Certificate irrespective of their eligibility for the University course.

(G.O. Ms. No. 680; L.A., dated 20th October 1936.)

(120) A pass in the English School-Leaving Certificate Examination of the Travancore area under the revised syllabus introduced from 1949, should be considered as equivalent to the minimum general educational qualification prescribed for ministerial posts and Revenue Inspectors under municipal councils.

(Memo. No. 7485-G, L.A., dated 3rd March 1950.)

17. APPOINTMENT AND PUNISHMENT OF OFFICERS AND SERVANTS OF MUNICIPAL COUNCILS.

1. No person shall be appointed—

(*a*) to be a medical officer in an Ayurvedic, Unani, Siddha or Homœopathic hospital or dispensary under the administrative control of a municipal council, except in consultation with the Honorary Director of Indigenous Medicine, Madras:

Provided that where a stipendiary of the municipal council concerned who has undergone training in the College of Indigenous Medicine, Madras, and whom the Honorary Director of Indigenous Medicine does not consider to be unsuitable for appointment, is available, no person other than such stipendiary shall be appointed whether in a permanent or in a non-permanent vacancy except with the special sanction of the Government;

(*b*) to be a medical officer in any other medical institution under the administrative control of a municipal council except in consultation with—

(i) the District Medical Officer, if the person is a Government medical officer, whose services have been placed at the disposal of the municipal council under section 77 of the Act; and

(ii) the Director of Medical Services in other cases:

Provided that where a stipendiary of the municipal council concerned who has undergone training in the Stanley Medical School, Madras, or in the Lady Willingdon Medical School for Women, Madras, and whom the Director of Medical Services does not consider to be unsuitable for appointment, is available, no person other than such stipendiary shall be appointed whether in a permanent or in a non-permanent vacancy except with the special sanction of the Government.

Provided further that when rural medical practitioners are selected for appointment in permanent vacancies preference shall be given to those who served in connexion with the present war in or out of India;

(*c*) to be a sanitary inspector or vaccinator under a municipal council except in consultation with the Municipal Health Officer if there is one or the District Health Officer in other cases;

(*d*) to a post in the public works, the water works or the drainage department of the municipal council except in consultation with the Municipal Engineer if there is one and in the case of posts the maximum salary of which is not less than fifty rupees per mensem, except also in consultation with the Sanitary Engineer to Government and in case he is already a holder of a technical post in the Town-Planning Department except also with the previous approval of the Director of Town-Planning;

(*e*) to be a compounder, midwife, nurse or nursing orderly (ward attendant) under a municipal council except in consultation with the Honorary Director of Indigenous Medicine in the case of an Ayurvedic, Siddha, Unani or Homœpathic hospital or dispensary and in the case of any other hospital or dispensary with the Civil Surgeon in the municipality or if there is no such officer in the Municipality, with the District Medical Officer;

(*f*) to be a woman medical officer, a health visitor or a midwife for maternity and child welfare work under a municipal council, except in consultation with the Director of Public Health, provided that in cases of emergency, temporary appointments for a period not exceeding three months, may be made in consultation with the Health Officer concerned, the Director of Public Health being consulted if the appointment is continued beyond a period of three months;

(*g*) to be a teacher in the L.T. or B.Ed. grade of the high school department of a secondary school under a municipal council except in consultation with the District Educational Officer in the case of boys' schools and the Inspectress of Girls' Schools in the case of girls' schools :

Provided that preference shall be given to a teacher of the secondary grade or a teacher of a special subject or pandit employed in any of the secondary schools under the municipal council if such teacher or pandit—

(1) possesses the L.T. or the B.Ed. qualification;

(2) holds a permanent appointment or has satisfactorily completed probation as a secondary grade teacher or as a teacher of special subject or as a Pandit as the case may be;

(3) is qualified in the subject which he or she is to teach; and

(4) is, in the opinion of the District Educational Officer or the Inspectress of Girls' Schools as the case may be, fit for promotion :

Provided further a trained graduate who is a probationer in the cadre of secondary grade teachers or teachers of special subjects or pandits in any of the secondary schools under the municipal

council and a trained graduate who is a permanent teacher or as approved probationer or a probationer in any of the elementary schools under the municipal council shall be eligible for appointment by direct recruitment to the L.T. or B.Ed. grade in secondary school, if such teacher—

(1) satisfies the subject requirements of the L.T. or B.Ed. vacancies; and

(2) forfeits the service rendered previously in the lower grade in any of the secondary schools, or elementary schools, under the municipal council, as the case may be :

Provided also that a trained graduate in an elementary school shall be so appointed only after a trained graduate working in the lower grade in any of the secondary schools under the municipal council has been appointed to the L.T. or B.Ed. grade :

[NOTE.—(1) A trained graduate already in the service of the municipal council who is appointed as a direct recurit to the L.T. or B.Ed. grade under the above provisos shall be liable to be discharged from service for want of a vacancy in the L.T. or B.Ed. grade just like an outsider recruited direct and will have no claim to revert to the appointment previously held by him when the vacancy in the L.T. or B.Ed. grade ceases ;

(2) No teacher in service in a lower grade shall be compelled to take up appointment in the L.T. or B.Ed. grade against his will ; and

(3) An outsider shall be appointed to the L.T. or B.Ed. grade only when the vacancy cannot be filled by the appointment of qualified teachers already in service by the method prescribed in the above provisos.

(*h*) to be a secondary grade teacher in a secondary school under a municipal council after the 1st July 1948 except by promotion of a qualified teacher who holds a permanent appointment or who has satisfactorily completed probation, as a secondary grade teacher in any of the elementary schools under the management of the municipal council, or by direct recruitment :

Provided that out of every two vacancies arising successively in the posts of secondary grade teachers in secondary schools under a municipal council the first vacancy shall be filled or reserved to be filled by promotion as aforesaid, and the second vacancy shall be the municipal council, or by direct recruitment.

NOTE.—The secondary grade teacher in an elementary school appointed as secondary grade teacher in a secondary school shall be on probation for a period of two years within a continuous period of three years.

(*i*) to be a headmaster or headmistress of a high school under a municipal council except in consultation with the District Educational Officer in the case of boys' schools and the Inspectress of Girls' Schools in the case of girls' schools;

(*j*) to a technical post in the Electrical Engineering department of the municipal council, except in consultation with the Municipal Electrical Engineer if there is one and in the case of a post the maximum salary of which is not less than fifty rupees per mensem, except also in consultation with the Chief Electrical Inspector to Government; and

(*k*) to a technical post in the Town-Planning department, except with the previous approval of the Director of Town-Planning and in case he is already a holder of a post in the public works, the water works, or the drainage department, except also with the previous approval of the Sanitary Engineer.

2. Where an officer or servant of a municipal council is found guilty of any negligence or breach of rules or orders, in consequence of which pecuniary loss has been caused to the council, the executive authority may, in addition to any other punishment which may be inflicted in respect of such negligence or breach, order that the whole or a portion of the loss shall be made good by such officer or servant.

3. No officer or servant of a municipal council who is convicted of an offence involving moral turpitude shall be retained in its service or re-appointed under sub-rule (4) of rule 7 of the rules relating to establishments under municipal councils or rule 21 thereof and no person so convicted shall be appointed to any post in its service except with the special sanction of the Government.

3-A. No order of censure, fine (in the case of persons on whom the imposition of fine is permissible under these rules) or withholding of increments or promotion, including stoppage at an efficiency bar shall be passed on an officer or servant of a municipal council and no order reducing the pay of a teacher employed in a municipal elementary school shall be passed unless he has been given a reasonable opportunity of showing cause against action being taken against him.

4. No order of dismissal, of removal, of reduction (except in the case of a teacher in a municipal elementary school), of suspension not being one pending inquiry of recovery of the whole or a portion of any pecuniary loss caused to the municipal council by negligence or breach of rules or orders shall be passed on an officer or servant of a municipal council (other than an order based on facts which have led to his conviction in a criminal court) unless he has been informed in writing of the grounds on which it is proposed to take action and has been afforded an adequate opportunity of defending himself. The grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges, which shall be communicated to the person charged together with a statement of the allegations on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders on the case. He shall be required, within a reasonable time, to put in a written statement of his defence and to state whether he desires to be heard in person. If he so desires or if the authority concerned so directs an oral inquiry shall be held. At that inquiry oral evidence shall be heard as to such of the allegations as are not admitted and the person charged shall be entitled to cross-examine the witnesses, to give evidence in person

and to have such witnesses called as he may wish, provided that the person conducting the inquiry may, for special and sufficient reasons to be recorded in writing, refuse to call a witness. The proceedings shall contain a sufficient record of the evidence and a statement of the findings and the grounds thereof :

Provided that this rule shall not apply where the person concerned has absconded, or where it is for other reasons impracticable to communicate with him :

Provided also that where there is difficulty in observing exactly the requirements of this rule, all or any of the provisions thereof may, in exceptional cases, for special and sufficient reasons to be recorded in writing, be waived with the previous sanction of the Government :

Provided further that none of the punishments specified in this rule shall be inflicted on any member of the establishments specified in column (1) of the table below excluding non-technical staff, except in consultation with the officer mentioned in the corresponding entry in column (2) thereof :—

TABLE.

Establishment. (1)	*Officer to be consulted.* (2)
Establishment in a medical institution including reserve staff.	District Medical Officer or Civil Surgeon in respect of establishment in medical institutions of western medicine and the Honorary Director of Indigenous Medicine in respect of establishment in institutions of Indian medicine.
Engineering establishment	Municipal Engineer if there is one.
Electrical Engineering establisment ..	Electrical Engineer.
Water-works or drainage establishment.	Sanitary Engineer to Government.

Explanation I.—The discharge or reversion to a lower post—

(i) of a person engaged under contract, in accordance with the terms of his contract, or

(ii) of a person appointed otherwise than under contract, to hold a temporary appointment on the expiration of the period of the appointment does not amount to removal or dismissal or to reduction within the meaning of this rule.

Explanation II.—The discharge or reversion to a lower post of any person officiating in any post—

(i) if made in accordance with such general or special rules or orders as the Government may issue in that behalf, does not amount to removal or dismissal, or to reduction within the meaning of this rule; and

(ii) if not so made, shall amount to removal or reduction, as the case may be, within the meaning of this rule.

4-A. An opportunity to make any representation against the imposition of any of the penalties mentioned in rule 3-A or 4 shall be given to the person concerned after the Executive Authority of the Municipal Council arrives at a provisional conclusion in regard to the penalty to be imposed.

4-B. The Executive Authority of a municipal council shall give effect to a recommendation made by an inspecting officer for reasons to be recorded either in his inspection report or in a review thereof that the increment of a teacher employed in a municipal elementary school be withheld and it shall not be necessary to follow the provisions of rule 4.

If the inspecting officer recommends that the pay of a teacher employed in a municipal elementary school who has reached the maximum of the time scale of pay applicable to him be reduced the Executive Authority of a municipal council shall give notice of the proposed reduction to the teacher concerned and shall call upon him to show cause within a month from the date of receipt of the notice why the reduction should not be ordered. He shall forward to the District Educational Officer or the Inspectress of Schools, as the case may be, the explanation, if any, which may be received from the teacher within the prescribed time. If no explanation is received from the teacher as required or if his explanation is not accepted by the District Educational Officer or the Inspectress, as the case may be, the Executive Authority of a municipal council shall pass an order reducing the teacher's pay :

Provided that no such order shall have the effect of reducing the teacher's pay by more than one increment at a time and that the order shall not be in force for more than one year, unless a similar order is passed in the meantime.

5. Where the Trainning School-Leaving Certificate of a teacher in a municipal school is suspended by the Divisional Inspector of Schools or by the Director of Public Instruction, Madras, or is cancelled by the latter, the Executive Authority of the municipal council concerned shall suspend such teacher during the period for which his certificate is so suspended or dismiss him, as the case may require. The provisions of rule 4 shall not apply to the suspension or dismissal of a teacher under this rule. During the period of suspension under this rule, the teacher shall not be entitled to any allowance.

6. The Executive Authority of a municipal council may suspend any officer or servant of the municipal council pending inquiry into his conduct for a period not exceeding three months, provided that in exceptional cases where the inquiry cannot be completed within three months from the date of suspension, the officer or servant may be suspended for a further period not exceeding three months with the previous sanction of the appropriate appellate authority referred to in sub-rule (1) of rule 8. During the period of his sus-

pension, such officer or servant shall be paid a subsistence allowance at such rates as the suspending authority may direct, subject to the following maxima and minima, namely :—

(1) in case his salary is not more than Rs. 40 per mensem, a maximum of one-half of the salary and a minimum of Rs. 10 per mensem; and

(2) in case his salary is more than Rs. 40 per mensem, a maximum of one-fourth of the salary and a minimum of Rs. 20 per mensem.

6-A. The Executive Authority of a municipal council shall not impose a fine on any officer or servant of the municipal council other than a bill-collector or a Public Works maistry or the holder of a post classified as inferior or menial.

7. No appeal shall lie against the order of the Executive Authority imposing any one or more of the following punishments, namely :—

(*a*) censure;

(*b*) a fine not exceeding five rupees, or a recovery of any sum not exceeding five rupees under rule 2;

(*c*) suspension or dismissal under rule 5; or

(*d*) suspension pending inquiry under rule 6.

8. (1) Against all orders of the Executive Authority imposing punishments other than those referred to in rule 7, and against all orders of discharge or reversion to a lower post of a person appointed on probation, an appeal shall lie—

(i) to the Director of Public Instruction, if the order relates to a member of the teaching staff of a secondary school or to a member of such staff of any elementary school under the Madurai Municipality, and to the Divisional Inspector of Schools concerned, if the order relates to a member of the teaching staff of other elementary schools :

Provided that, if the appeal is preferred by the headmaster, or relates to the post of headmaster of a high school, such appeal shall lie to the Government of Madras; and

(ii) to the Chief Engineer (General, Buildings and Public Works Department), if the order relates to any member of the technical staff in the Public Works, Water-supply and Drainage departments;

(iii) in respect of officers and servants other than clerks and accountants, in the medical institutions of modern medicine maintained by municipal councils to the Director of Medical Services:

(iv) in respect of officers and servants other than clerks and accountants in the institutions of Indigenous systems of medicine maintained by municipal councils to the Honorary Director of Indigenous Medicine;

(v) to the Chief Electrical Inspector to Government if the order relates to any officer or servant belonging to the technical establishment of the Electrical Engineering department;

(vi) to the Director of Town-Planning if the order relates to any officer or other member of the technical staff of the Town-Planning establishment; and

(vii) in respect of any other officer or servant including members of non-technical and non-teaching staff employed for the administration of endowments of the municipal councils who belong to the regular establishment and are variously designated as gumasta, choultry manager, choultry accountant, monigar, moniam, hukdarini, hukdar, accountant-*cum*-bill collector and monigarar but excluding those holding the appointment on deputation from the Revenue Department to the Inspector of Municipal Councils and Local Boards :

Provided that the discharge or reversion of any person shall not be deemed to be an order imposing a punishment within the meaning of this sub-rule and no appeal shall lie in cases falling under Explanation I and clause (i) of Explanation II to rule 4.

(2) Notwithstanding anything contained in the preceding rules, the Government or such officers as they may empower in this behalf may call for the records relating to the enquiry into the conduct of any officer or servant of a municipal council which has been completed and pass such orders as may be deemed fit. An appeal shall lie to the Government against an order passed under this sub-rule by an officer empowered by the Government if the order imposes a punishment where the Executive Authority of the municipal council had not imposed a punishment or if the order enhances the punishment imposed by such Executive Authority.

(3) All orders passed under sub-rules (1) and (2) and all orders passed under sub-rule (3) of rule 13-B shall be given effect to forthwith by the Executive Authority.

9. Every officer or servant of a municipal council preferring an appeal shall do so separately and in his own name.

10. No appeal preferred under these rules shall be entertained unless it is preferred within two months from the date on which the appellant received the order appealed against :

Provided that the appellate authority may entertain an appeal after the expiration of such period if it is satisfied that there was reasonable cause for the delay.

11. The Executive Authority of a municipal council shall not cancel or modify any order or punishment whether passed by himself or by any of his predecessors-in-office without the previous sanction of the appropriate appellate authority referred to in sub-rule (1) of rule 8.

Explanation.—Nothing contained in this rule shall be deemed to affect the operation of sub-rule (3) of rule 8.

12. (1) Every appeal preferred under these rules shall contain all material statements and arguments relied on by the appellant, shall not contain any disrespectful or improper language and shall be complete in itself. Every such appeal shall be addressed to the authority to whom it is preferred, and shall be submitted through the head of the office to which the appellant belongs or belonged and through the authority from whose order the appeal is preferred. A copy of the appeal may, however, be sent direct to the appellate authority.

(2) The Executive Authority shall place the appeal before the committee constituted under section 73 of the Madras District Municipalities Act, 1920, obtain the recommendations of the committee thereon and forward the same to the appellate authority along with the appeal.

13. An appeal may be withheld by an authority not lower in rank than the authority from whose order it is preferred if—

(1) it is an appeal in a case in which under these rules, no appeal lies; or

(2) it does not comply with the provisions of rule 12; or

(3) it is not preferred within the time prescribed in rule 10, and no reasonable cause is shown for the delay; or

(4) it is a repetiton of a previous appeal, and is made to the same appellate authority by which such appeal has been decided and no new facts or circumstances are adduced, which afford grounds for a reconsideration of the case; or

(5) it is addressed to an authority to which no appeal lies under these rules :

Provided that, in every case in which an appeal is withheld, the appellant shall be informed of the fact, and the reasons for it :

Provided further that an appeal withheld under clause (2) or clause (5) may be resubmitted at any time within one month of the date on which the appellant has been informed of the withholding of the appeal; and if resubmitted to the appropriate appellate authority in a form which complies with the provisions of rule 12 it shall not be withheld.

13-A. No appeal shall lie against the withholding of an appeal by the competent authority.

13-B. (1) Every appeal which is not withheld under these rules shall be forwarded to the appellate authority by the authority from whose order the appeal is preferred with an expression of opinion.

(2) A list of appeals withheld under rule 13 with the reasons for withholding them shall be forwarded quarterly by the withholding authority to the appellate authority.

(3) An appellate authority may call for any appeal admissible under the rules which has been withheld by a subordinate authority and may pass such orders thereon as it thinks fit.

14. Whenever under these rules, the approval or sanction of, or consultation with, any authority is required, such approval or sanction shall be accorded in writing, and such consultation shall take place by written correspondence. If the advice of the authority required to be consulted is not accepted by the appointing authority, the appointing authority shall record his reasons therefor in writing and communicate a copy of the same to the authority required to be consulted and to the Government.

15. These rules shall apply to all posts, excluding those which are paid for from contingencies of the maximum pay of which does not exceed twenty-four rupees, under a municipal council, whether permanent, temporary or officiating and to all persons holding such posts.

15-A. (1) Notwithstanding anything contained in these rules, the Executive Authority of a municipal council may, with the sanction of the State Government or shall if so required by the State Government either in any individual case or in any class of cases referred to the Tribunal for Disciplinary Proceedings, cases relating to servants of municipal councils (excluding those paid from contingencies) who are involved jointly with Government servants in cases of corruption in the discharge of their official duties if the cases of such Government servants are referred to the Tribunal.

(2) As soon as the records relating to the allegations of corruption against a servant are received, the Tribunal shall frame appropriate charges, communicate them to the servant concerned together with information as to the date of enquiry into the charges and a list of witnesses likely to be examined in respect of each of the charges. Copies of statements taken by the Special Branch of the Criminal Investigation Department in the course of the investigation shall not be communicated to the servant but they shall be furnished to him at the commencement of the enquiry in order to enable him, if necessary, to cross-examine the witnesses. At the enquiry, oral evidence shall be heard and the person charged shall be entitled to cross-examine the witnesses, to give evidence in person and to have such witnesses called, as he may wish, provided that the Tribunal may, for special and sufficient reasons to be recorded in writing, refuse to call a witness. After the enquiry has been completed, the person charged shall be entitled to put in, if he so desires, a written statement of his defence and argue the case in person or through a pleader. The proceedings shall contain a sufficient record of the evidence and a statement of the findings, and the grounds thereof.

(3) After the enquiry has been completed, the Tribunal shall send its findings and recommendations to the Executive Authority of the municipal council. After the Executive Authority of the municipal council has arrived at provisional conclusions in regard to the penalty to be imposed, the person charged shall be supplied with a copy of the report of the Tribunal (excluding the recommendations, if any, in regard to punishment made by it), and he shall be called upon to show cause, within a reasonable time, not ordinarily exceeding one month, against the particular penalty proposed to be inflicted, provided that if, for sufficient reasons, the Executive Authority disagrees with the whole or any part of the Tribunal's findings, the point or points of such disagreement together with a brief statement of the grounds thereof shall also be communicated to him. Any representation in this behalf submitted by the person charged shall be taken into consideration by the Executive Authority of the municipal council before final orders are passed.

(4) Where the person concerned has absconded or where it is, for other reasons, impracticable to communicate with him or where he does not take part in an enquiry, the enquiry shall still proceed.

(5) All or any of the provisions of sub-rules (2) and (3) in exceptional cases, for special and sufficient reasons to be recorded in writing, be waived, where there is difficulty in observing the requirements of those sub-rules and the requirements can be waived without injustice to the person charged.

(6) The Executive Authority of the municipal council shall ordinarily accept the advice of the Tribunal. If the advice of the Tribunal is to be rejected or deviated from, the reasons for such objections or deviations shall be communicated to the Tribunal and the remarks of the Tribunal in regard thereto shall be obtained. On receipt of its remarks, the Executive Authority of the municipal council shall obtain the orders of the Government before imposing the penalty.

15-B. (1) Against any order of the Executive Authority of a municipal council imposing a penalty after following the procedure prescribed in rule 15-A, an appeal shall lie to the Government.

(2) The Tribunal for Disciplinary Proceedings shall be consulted before orders are passed on any appeal preferred under sub-rule (1):

Provided that it shall not be necessary to consult the Tribunal—

(i) in any case in which the Tribunal has, at any previous stage, given advice in regard to the order to be passed and no fresh question has thereafter arisen for determination; or

(ii) where the Government propose to pass orders rejecting the appeal.

16. In these rules, unless there is anything repugnant in the subject or context, the 'Government' means the Government of Madras.

(G.Os. No. 3648, L.S.G., dated 18th August 1936, No. 934, Education, dated 28th April 1937, No. 2340, P.H., dated 15th September 1937, No. 756, P.H., dated 24th February 1938, No. 1265, Education, dated 6th June 1938, No. 2181, L.A., dated 11th June 1938, No. 1350, Education, dated 15th June 1938, No. 1496, Education, dated 28th June 1938, No. 294, L.A., dated 25th January 1940, No. 1797, L.A., dated 16th May 1940, No. 2019, L.A., dated 4th June 1940, No. 1627, Education, dated 26th August 1940, No. 3524, L.A., dated 4th October 1940, No. 2315, Education, dated 4th December 1940, No. 387, L.A., dated 13th February 1941, No. 1480, L.A., dated 30th May 1941, No. 3354, P.H., dated 4th August 1941, No. 2833, L.A., dated 16th October 1941, No. 3461, L.A., dated 17th December 1941, No. 1215, L.A., dated 28th March 1942, No. 1515, P.H., dated 19th May 1942, No. 3756, L.A., dated 12th December 1942, No. 750, L.A., dated 7th January 1943, No. 1138, L.A., dated 17th February 1943, No. 1465, L.A., dated 5th April 1943, No. 2052, L.A., dated 2nd July 1943, No. 2444, P.H., dated 6th October 1943, No. 1013, L.A., dated 8th May 1944, No. 641, Education, dated 25th April 1944, No. 2539, L.A., dated 22nd November 1944, No. 2667, L.A., dated 8th December 1944, No. 1886, Education, dated 18th December 1944, No. 1330, L.A., dated 16th June 1945, No. 387, Education, dated 22nd February 1946, No. 716, L.A., dated 16th April 1947, No. 1406, L.A., dated 13th August 1947, No. 746, Education, dated 1st April 1948, No. 1219, L.A., dated 23rd June 1948, Ms. No. 3014, P.H., dated 3rd September 1948, No. 3218, Education, dated 16th December 1948, No. 124, Education, dated 19th January 1949, Ms. No. 277, L.A., dated 15th February 1949, No. 1468, L.A., dated 14th July 1949, Ms. No. 2474, Education, dated 27th September 1949, Ms. No. 53, Education, dated 7th January 1950, Ms. No. 813, Health, dated 4th March 1950, Ms. No. 2835, Health, dated 9th August 1950, Ms. No. 584, Rural Welfare, dated 13th December 1950, No. 44, L.A., dated 9th January 1951, Ms. No. 847, L.A., dated 3rd May 1951, No. 3183, Education, dated 6th December 1951, Ms. No. 2056, Education, dated 30th September 1953, Ms. No. 1204, L.A., dated 5th June 1953, Ms. No. 2027, L.A., dated 29th September 1953, No. 2056, Education, dated 3rd September 1953, Ms. No. 2324, L.A., dated 15th December 1953, and No. 738, L.A., dated 21st May 1954.)

(121) Under rule 1 of the rules relating to appointments and punishments of officers and servants of municipal councils, appointments to the staff in certain cases should be made by the appointing authorities in consultation with the outside authority specified in each case. It is imwerative that the appointing authorities should give weight to the advice of the consulting authority. Government will regard a refusal to accept the advice of the consulting authority without satisfactory grounds therefor as an abuse of the powers vested in them and action will be taken accordingly.

(G.O. No. 223, L.S.G., dated 16th January 1937.)

(122) The municipal council should adopt a uniform policy in the matter of selection of candidates for appointment to posts in the Public Works, Water Works and Drainage departments of the council. A fee of Rs. 3 may be levied by the municipal councils on every application for appointment, as the levy of such a fee will tend to retrict the number of applicants to those really qualified for the post. The following procedure is commended for adoption by the Commissioner in the matter of selection of candidates for appointments to the above posts:—

(1) On the occurrence of a vacancy, the Commissioner should advertise it, giving particulars regarding scale of pay, designation, etc., of the post and the probable duration of the vacancy and call for applications in the form laid down in Annexure I.

(2) Copies of the application form should be printed and kept in stock. A copy of the form should be supplied to every candidate who applies for it together with a copy of the "General Instructions to Applicants" (*vide* Annexure II), which should also be printed.

(3) Soon after the last date fixed for the receipt of applications, they should be scrutinized and tabulated and the appointing authority (i.e., the Commissioner or the appointment committee, as the case may be), should select a candidate from among the applicants in consultation with the Municipal Engineer, if there is one.

(4) In cases where the Sanitary Engineer also has to be consulted [*vide* rule 1 (*a*) of the rules relating to appointment and punishment of oofficers and servants of municipal councils], all the applications (or as many of these as the appointing authority considers worth sending), should be sent to the Sanitary Engineer with information as to the selection made by the appointing authority and the remarks of the Municipal Engineer, if any. The Sanitary Engineer should then advise the appointing authority as to the suitability or otherwise of the candidate selected by it. If the candidate selected by the appointing authority is accepted by the Sanitary Engineer, he should be appointed. If, however, the Sanitary Engineer disagrees with the selection made by the appointing authority, he should give full and clear reasons for such disagreement and indicate which of the remaining applicants he considers suitable for appointment giving full reasons for rejecting any candidate whom he thinks it necessary to reject. The appointing authority will then select and appoint one of the applicants after considering the recommendations of the Sanitary Engineer.

(G.O. No. 2555, L.S.G., dated 7th July 1937.)

ANNEXURE I.

Municipality.

Application for appointment as *in*

Municipality.

NOTE—(1) This form must be completed by the applicant in his own handwriting with the necessary documents to the Commissioner, Minicipality. Applications which are received after the due date and applications which are not sent through the heads of departments by persons in Government service or in the service of a local body will not be considered.

(2) Failure to fill in the form of application correctly and completely in accordance with the headings will prejudice the candidate.

1 Full name of applicant including the name or names for which the applicant's initials stand.

2 Address in full. (Any subsequent alteration should be notified.)

3 (*a*) Date of birth; (*b*) Place of birth and district and Province in which it is situated.

4 (*a*) Nationality (whether a British subject as defined in section I of the British Nationality and Status of Aliens Act, 1914, or a subject of a State in India who has resided in the Presidency of Madras for a period of not less than ten years immediately preceding the date of his application).

(*b*) Community or caste.

5 Father's name—
Father's address (if living)
Father's profession or occupation.
Father's place of birth.
Father's nationality at birth.

6 (a) Institutions where the applicant was educated. [The name of the institution with dates (approximate) between which the applicant was at each institution should be stated.]
(b) Highest general educational qulifications.
(c) Engineering and other Technical qualifications.

7 Practical experience with dates (evidence to be produced).

8 Mother-tongue and other languages known and proficiency therein.

9 Previous employments [to be detailed (dates and periods and pays drawn) and the reason for termination of each].

10 Have you been on any former occasion a candidate for appointment to a similar post? If so, state when and where and with what result.

11 Names of relatives at present in the public or Local Body Service and the appointment each holds and the degree of relationship between each of them and the applicant.

12 General (connected with the history of his career, if any).

I declare, that I have not at any time been pronounced unfit for Government or other service by any Medical Officer, I also certify that the above particulars are the true to the best of my knowledge.

Signature of the Applicant.

ANNEXURE II.

General Instruction to Applicants.

An applicant for appointment in municipalities must satisfy the following conditions :—

(a) He must be a subject of a State in India.

NOTE.—Applications from candidates who have not been born in the Presidency of Madras or who have not been domiciled therein for a period of not less than ten years immediately preceding the date of their application will be considered only if a qualified and suitable candidate so born or so domiciled is not forthcoming.

(b) He must be of satisfactory character.

(c) He must be of sound health and active habits and free from any bodily defect or infirmity unfitting him for service for which he applies.

(d) He must possess the qualifications prescribed in the rules for the post he applies for.

2. Every applicant must pay a sum of Rs. 3 as registration fee. The amount should be sent by money order to the Commissioner concerned. The fee paid will on no account be refunded. Applicants are therefore advised before paying the fee to satisfy themselves that they fulfil the conditions prescribed in these instructions.

3. Form of application may be obtained from the Commissioner of the municipality.

No notice will be taken of a requisition not accompanied by a stamped and addressed envelope.

4. Every application must be accompanied by—

(*a*) Evidence of date of birth.

(*b*) At least two certificates of character and conduct covering a period of one year immediately preceding the date of application.

(*c*) Copies of diploma or certificate as evidence of qualification required for the post.

(*d*) Money order receipt on account of registration fee sent.

NOTE.—Originals will have to be produced if required in the case of items (*a*), (*b*) and (*c*).

5. Every application with all enclosures securely fastened to it should be sent by registered post superscribed and addressed as follows:—

Application for appointment as .
To the Commissioner Municipality.

6. Applications must reach the Commissioner not later than .

Applications received after that date and applications which are not in the prescribed form and not accompanied by certificates, etc., required will not be considered.

7. Applicants must be prepared to appear before the Commissioner or/and the Sanitary Engineer, Madras, if so required, at their own expense on the date that will be communicated to them.

8. The candidate selected will be on probation for a period of two years on duty within a continuous period of three years.

9. At any time before the expiry of the prescribed period of probation the probation of a candidate may, for reasons to be specified in writing, be terminated by the appointing authority.

10. An applicant will be disqualified if he attempts to canvass or to bring influence to bear on the Commissioner or any member of the appointment committee or any officer who has to be consulted in making the appointment.

11. All communications from applicants should be addressed to the Commissioner by designation.

12. Except to the extent expressly provided to the contrary the Fundamental Rules or the New Leave Rules issued from time to time under the authority of the State Government shall apply to these posts.

(123) Whenever vacancies arise in the posts under municipal councils other than those in inferior service, the Commissioner of the municipality should call upon the District Employment Officer or the Sub-Regional Employment Exchange to supply lists of persons suitable for appointment. A selection may be made from among the persons included in such lists. In cases where vacancies are advertised by municipal councils copies of such advertisements should be sent to the Employment Exchange Officers and they may be requested to bring these advertisements to the notice of prospective applicants on their registers. If the candidates in the list, furnished by the Employment Exchange are not found suitable it is open to the Appointing authority to call for a fresh list and to select a suitable candidate from that fresh list. Candidates who are not included in the list furnished by the Employment Exchange and who may be considered as suitable for appointment by the appointing authority should be advised to get themselves registered and to take their chances of appointment in future vacancies. The intention of the orders in G.O. No. 25, L.A., dated 9th January 1954, is that the Employment Exchange should be consulted before making appointments to all posts in superior service including those of school teachers. It is only when first appointment is to be made that such consultation is necessary. Probationers discharged for want of vacancy may be re-appointed without consultation with the Employment Exchange. If the Appointing authority considers it necessary to appoint local candidates it is open to the Appointing authority to ask the Employment Exchange to suggest local candidates. Such local candidates should be advised to get themselves registered in the Employment Exchange.

(G.Os. No. 25, L.A., dated 9th January 1954, and No. 883, L.A., dated 17th June 1954.)

(124) Under rule 6 of the rules relating to appointment and punishment of officers and servants of municipal councils, a municipal employee may be kept under suspension pending enquiry into his conduct, provided that the period of suspension shall not exceed three months in the aggregate. The Commissioner should complete the disciplinary proceedings against the employee within the statutory period of three months. The Commissioner will be held personally responsible for any unnecessary expenditure on account of subsistence allowance to the employee beyond three months, unless the previous approval of the appellate authority is obtained in regard to the extension of the period of suspension beyond three months, stating in detail, the justification for it.

(G.O. No. 1545, L.A., dated 1st May 1940.)

(125) The Commissioner should consult the Health Officer in regard to appointments, transfers, postings and punishments of the clerical and other non-technical staff under the Health Officer. It is also incumbent on the Commissioner to give due consideration to the recommendations made by the Health Officer on such consultation.

(G.O. No. 2900, L.A., dated 24th October 1941.)

(126) The period of absence from the headquarters of officers and servants of municipal councils for perusal of records in connexion with any disciplinary action pending against them shall be treated as "permission" and duty and they may be paid travelling allowance under the rule admissible to them for the journey from and to the place from which they undertake the journey, in case they are honourably acquitted of the charges.

(G.O. No. 1133, L.A., dated 25th May 1950.)

(127) If disciplinary proceedings are instituted against a probationer before he is actually declared to have completed his probation, he should not be declared to have completed his probation satisfactorily until the disciplinary action against him is over.

(G.O. No. 2200, L.A., dated 8th November 1952.)

(128) The following instructions regarding the disposal of disciplinary cases in respect of municipal employees should be observed:—

Under the rules relating to the appointment and punishment of officers and servants of municipal councils the penalties mentioned in the Madras District Municipalities Act for imposition on officers and servants of

municipal councils cannot be awarded except in accordance with the procedure prescribed in the rules. Though the observance of the procedure so prescribed is not obligatory before the issue of certain orders of a disciplinary nature such as the termination of probation of a probationer (not being a penalty in terms of the above rules) it is considered that it is only fair to an officer or servant that he should be given an opportunity to show cause against any action which it may be proposed to take against him. If an appeal is permitted against any such order of disciplinary nature, it is essential that there should be available to the appellate authority as complete a record as is possible of the proceedings leading to the issue of such orders. The Government direct that in cases to which the provisions of the rules referred to above are not in terms applicable, the officer or servant concerned should be given a reasonable opportunity to show cause against any disciplinary action which it is propsed to take against him.

2. In cases to which the rules referred to in the foregoing paragraph apply in terms, it is imperative that the proceedings should be thorough in every respect. As these proceedings are of a quasi-judicial character, it is of the greatest importance that they should be so conducted as not to give rise to any feeling in the mind of the person charged that the enquiry was not conducted in an impartial and detached frame of mind. Especially should this be the case where the officer conducting the enquiry is himself in the position of a prosecutor. All the requirements of the rules should therefore be complied with scrupulously.

Where, however, in exceptional cases there is difficulty in observing exactly the requirements of the rule, and the requirements can be waived without injustice to the person charged, and it is proposed to waive all or any of the provisions of the rules, the reason therefor must be recorded in writing; failure so to record the reasons or to obtain necessary authorization from a higher authority, wherever prescribed, will vitiate the enquiry.

It is also very necessary that there should be no avoidable delay in completing the proceedings. Care should be taken to avoid all dilatoriness, and adjournment or postponement of the enquiry should be allowed with circumspection and only when necessary. Where an officer is suspended pending enquiry into his conduct on the ground that it is undesirable to allow him to continue on duty during the enquiry, it is all the more necessary that the enquiry should be completed with expedition and orders passed as early as possible.

3. *Charges.*—The charges framed should be definite and clear. For example, in an enquiry into alleged corruption or incompetence, a single charge of a general nature such as 'corruption' or 'incompetence' cannot be regarded as sufficiently precise. A separate charge should therefore be framed in respect of each instance of corruption or incompetence. Charges based on particular instances may, however, be combined with a general charge of corrruption or incompetence for which the specific instances cited serve as illustrative evidence.

4. *Evidence adduced at the enquiry.*—Documentary evidence produced at the enquiry should be properly proved and marked as in a Court. Public documents and authorized copies of these and document the genuineness of which is not dispute by the defence, need not however he proved formally and may be marked as exhibits by consent. A list of the document exhibited on both sides should be appended to the proceedings, in the form given in the annexure separately for prosecution and defence.

The following principles may be observed while marking the documents. The documents proved by the prosecution are to be numbered as Exhibits A, B, C, etc. A fresh series, Exhibits AA, BB, etc., may be marked if all the letters are exhausted.

NOTE.—Exhibits I, V and X are not to be marked as they are likely to be confused with the Roman figures 1, 5 and 10. It is also permissible to have separate Exhibits A-1, A-2, B-1, B-2, etc., as different from Exhibits A and B, respectively. The defence, exhibits should be marked as Exhibits I, II, etc. Here also it is permissible to designate Exhibits as I-A, II-A, I-B, etc., as different from Exhibits I and II, respectively.

Oral evidence.—(i) Exhibits may be marked during examination of

the witnesses, and the numbering of the exhibit will depend upon the side which exhibits the documnets (e.g., if during the examination of a prosecution witness), a document is exhibited on behalf of the defence, it will be marked as a defence exhibit, i.e., I series. Similarly if an exhibit is marked on the side of the prosecution during the examination of a defence witness, it will be marked in the Exhibits A series.

(ii) The evidence should, in all cases, be recorded in the presence of the person charged, that is to say, both the evidence given in the examination-in-chief and in cross-examination should be so recorded. As far as possible, the cross-examination should be done immediately after the examination-in-chief is over. The officer or servant charged is also entitled to give evidence in person. The evidence of the witnesses and of the person charged if he offers evidence should be taken down in writing irrelevant questions and answers being ruled out by the enquiring officer; and their depositions should be read over to and signed by them in token of their having been correctly recorded. If the departmental enquiry is conducted on the complaint of a private person or body, the complainant should not be allowed to cross-examine the officer charged, who in such enquiry is in the position of an accused person, but the complainant may suggest questions to the enquiring officer to be put to the witnesses produced in defence of the officer charged or the enquiring officer may, in his discretion, permit the complainant himself to cross-examine the said witnesses.

(iii) The witnesses examined at the preliminary inquiry held before the framing of charges, whose evidence is considered necessary to prove the charges, must be recalled at the regular inquiry after the charges have been framed. It is the record of the evidence given by the witnesses in the presence of the person charged (in examination-in-chief and cross-examination) which should form the basis of the proceedings against him. It shall not be necessary to record over again the evidence recorded at the preliminary inquiry; but the evidence so recorded should be read out at the regular inquiry in the presence of the person charged and he should be given an opportunity to cross-examine the witnesses, whether or not he had already cross-examined them at the preliminary inquiry. If, however, any such witness was examined at the preliminary inquiry in the absence of the person charged, such witness should if the person charged, so desires, be examined-in-chief in his presence at the regular inquiry (instead of the evidence given by the witness at the preliminary inquiry being read out) and the person charged should also be given an opportunity to cross-examine the witness.

(iv) It is not necessary that every person who was examined at the preliminary inquiry should be examined at the regular inquiry though it is incumbent on the inquiring officer to examine at the regular inquiry any particular witnesses previously examined who the officer charged specifically asks should be examined. But no evidence other than that of persons examined at the regular inquiry should be relied upon in arriving at the findings.

(v) Where the inquiring officer refuses to permit the person charged to call and examine a witness cited by him, the reasons for such refusal must be recorded in writing; failure so to record the reasons will vitiate the inquiry.

5. *Findings.*—The officer holding the inquiry should record his finding on each charge separately after carefully considering the evidence adduced in support of it as well as that for defence. It should be left open to the enquiring officer to make recommendations in those cases which he takes up *suo motu* and that in cases where he is directed to hold an enquiry, it should be left open to the officer ordering the enquiry to direct the enquiring officer to make recommendations or not as he sees fit.

6. *Past record.*—An officer's past record should not be taken into account in arriving at a finding as to the truth or otherwise of the charges against him. It may, however, be taken into account in assessing the punishment to be awarded after the charges have been proved and if it is intended to do so, the following procedure should be adopted:—

After the substantive charge or charges have been proved a further charge based on the previous record of the officer should be framed and the procedure specified in the relevant rule specified in paragraph 3 should be

gone through afresh in regard to that charge and a finding thereon arrived at. The person charged should be afforded all the facilities necessary for enabling him to meet the allegations based on such further charge.

In awarding the punishment for the misdemeanour of an officer who has a series of previous censures, account should be taken of the previous censure.

7. *Lent Officers.*—In the case of officers lent by one department or office to another, the disciplinary authority in respect of the post held by the officer for the time being may impose any of the prescribed penalties except those of removal and dismissal from service; but before imposing any such penalty such authority should consult the lending authority in the matter and the opinion of the latter should ordinarily prevail. In cases which call for the punishment of removal or dismissal, the borrowing authority should complete the inquiry and forward the records together with its findings to the lending authority which should pass such orders as it may think fit.

ANNEXURE.

List of documents exhibited on the Prosecution Defence side.

Serial number.	Number of exhibit.	Brief description of exhibit.	Whether marked by consent or through witness mention number.	Remarks.
(1)	(2)	(3)	(4)	(5)

(G.O. No. 42, L.A., dated 5th January 1949.)

(129) The Government have issued the following instructions regarding the resignation or retirement from service of servants of municipal councils against whom disciplinary proceedings are pending or are in contemplation:—

(1) Officers and servants of municipal councils should not be allowed to evade disciplinary action by retiring or resigning from service. Executive authorities of municipal councils should see that no orders are passed by them requiring or permitting an officer or servant to retire on attaining the age of superannuation or otherwise or accepting his resignation, when any departmental proceedings against him are pending or are under consideration.

(2) In cases where the charges are so serious as to entail dismissal of a subordinate who is about to retire on superannuation, he should be placed under suspension and he should be informed that he will not be allowed to retire on the date on which he is due to retire till final orders are passed on the charges against him. The subordinate should be granted subsistence allowance till the date on which final orders are passed on the charges against him. If he is eventually exonerated, he should be granted full pay up to the date on which orders are passed and he should be retired with effect from that date. The subsistence allowance already granted should be adjusted towards the pay. If the servant is not finally exonerated he should be paid such proportion of pay and allowances as the competent authority may prescribe under sub-rules (3) and (5) of the Fundamental Rule 54. Ordinarily in such cases where the officers are acquitted on a matter of doubt, etc., the period should be treated as on duty on the rates of pay and allowances actually drawn as subsistence allowance during the period.

(3) If the charges are not so serious as to necessitate suspension, i.e., charges likely to entail dismissal, disciplinary action should be expedited and final orders issued before the date of superannuation.

(4) If the subordinate is dismissed as a result of the charges, the municipal council should decide with reference to rule 22 of the Provident Fund Rules whether the whole or any portion of the amount standing to his credit in his contribution account should be withheld.

(G.O. No. 128, L.A., dated 1st February 1955.)

(130) Ordinarily there should be no need to allow lawyers to appear in departmental enquiries against subordinates under municipal councils. There is, however, nothing to prevent the enquiring officer to allow a lawyer to appear and plead on behalf of the person charged, if he considers that it is necessary in the interests of the subordinates concerned.

(Memorandum No. 14381-1-G, L.A., dated 12th May 1948.)

(131) The Commissioner of municipality should as far as possible fix the responsibility for any financial loss caused by their subordinates before the subordinates quit the service. If the nature of the claim is clear and definite like overpayment of salary or allowance to the employees, balance of advance granted to the employee or house rent due to the council by the employee, the amount can be recovered at any time before or after retirement but before the provident fund, bonus and security deposit are paid. Where a claim is on account of any loss caused by negligence or misconduct the negligence or misconduct should be proved by observing the formalities laid down for disciplinary action. Such action should be taken before retirement.

No recovery can be made on any account from the subscription portion of the provident fund except with the written consent of the employee.

(Memorandum No. 21140-1-G, L.A., dated 25th June 1948.)

(132) The Commissioner of a municipality should forward to Government or other appellate authority with his remarks the appeals of his subordinates within a month from the date on which they are submitted through them. In order to check delays in the transmission of appeals, the following procedure should be adopted:—

1. Commissioners of municipalities should see that the appeals are stamped with the date stamp of their office immediately on their receipt. Every advance copy of an appeal will be similarly stamped with the date stamp immediately on receipt in the Government department.

2. If, in any case, it is found that the appeal cannot be submitted within a month of the date of receipt in the office of the local body a report explaining the cause for the delay and stating the probable date by which the appeal will reach the Government, should be submitted to Government, and an extension of time should be applied for.

3. One month after the date of receipt by the Government of the advance copy of an appeal, a memorandum reminder will be issued to the Commissioner of the municipality concerned. A second reminder which will be in demi-official form will be issued fifteen days after the issue of the memorandum reminder informing the Commissioner that if the appeal is not received with his remarks within a specified time action will be taken against him as shown in sub-paragraph (4).

4. If the appeal is not received or if no reply is received satisfactorily explaining the delay within the time specified to any of the reminders mentioned in sub-paragraph (3), a notice of suspension will be issued to the Commissioner. The Government will not hesitate to take severe action in case of such delays.

(G.O. No. 1701 L.A., dated 9th May 1938.)
(G.O. No. 4104 L.A., dated 23rd October 1939.)

18. RESERVATION OF APPOINTMENTS TO THE BACKWARD CLASSES, THE SCHEDULED CASTES AND THE SCHEDULED TRIBES IN SERVICES UNDER MUNICIPAL COUNCILS.

Rules.

1. In making appointments by direct recruitment to posts under municipal councils out of every 20 vacancies in the same category of posts, the 4th, 7th, 12th, 14th and 19th vacancy arising after the

issue of these rules shall be reserved for Backward Classes specified in Appendix I to these rules and the 2nd, 9th and 16th vacancy arising after the issue of these rules shall be reserved for the Scheduled Castes and Scheduled Tribes specified in Appendix II thereof.

2. The claims of members of the Scheduled Castes and the Scheduled tribes and the Backward Classes shall also be considered for the twelve vacancies other than those reserved under rule 1. When a candidate belonging to a Scheduled caste, Scheduled tribe or a Backward class is selected for appointment on the basis of merit to a non-reserved vacancy, the number of posts reserved for Scheduled castes and Scheduled tribes or for Backward classes, as the case may be, shall not in any way be affected.

3. If a qualified and suitable candidate belonging to any of the Scheduled castes and the Scheduled tribes or the Backward classes is not available for appointment in the turn allotted for them, the turn will lapse and the vacancy shall be filled up otherwise than by a candidate belonging to these classes. No account shall be taken of any lapsed turns of the Scheduled castes and the Scheduled tribes or of the Backward classes.

4. (1) Where it is necessary in the public interest to fill up immediately a vacancy and there would be undue delay in filling such vacancy in accordance with rule 1, the appointing authority of a municipal council concerned may appoint a person, otherwise than in accordance with rule 1, temporarily until a person is appointed in accordance with that rule; but such temporary appointment shall in no case exceed three months on each occasion.

(2) A person appointed under sub-rule (1) shall be replaced as soon as possible by a person who is eligible for appointment to the vacancy and the former shall not be entitled to count the period of his service in such temporary appointment towards probation.

5. Nothing contained in these rules shall be deemed—

(*a*) to apply to promotions within the same category of posts under a municipal council; or

(*b*) to affect the operation of the rules relating to establishments, published with the late Local Self-Government Department Notification No. 687, dated the 2nd June 1936, at pages 316 to 318 of Part I-A of the *Fort St. George Gazette*, dated the 16th June 1936, as subsequently amended.

APPENDIX I.

Backward Classes.

1 Agamudaiyans (including Tuluva Vellalas).
2 Agasa.
3 Ambalakaran.
4 Anna lan.
5 A e Mahrati.
6 Arya (South Kanara).
7 At gara.
8 Archukatlavandu.
9 Bedaga.
10 Balolika.
11 Bestha.
12 Bhandari.
13 Billava.
14 B ssoy.
15 Bondil.
16 Boya.
17 Chaptegara.
18 Vhatadi (Chattada Sri Vaishnava).
19 Dasari.
20 Devadiga.
21 Devalkar.
22 Devangal.
23 Dhakkada.
24 Dommara.
25 Dudekula.
26 En di.
27 Ga'ada Konkani.
28 Gandla.
29 Gangavars.
30 Gan ka (including N gavamsam).
31 Gatti.
32 Gavara.
33 Godaba.
34 Gondo.
35 Gowda (including Gamalla or Kalalai).
36 Gudigara.
37 Hegde.
38 Id ga (including Setti Balija).
39 Isai Vellalar or Melakarar.
40 Illuvan (Ezhuvan).
41 Irulas.
42 Jekkulas (Guntur district).
43 Jandra.
44 Jangam.
45 Jhetty.
46 Jogi.
47 Kabbora.
48 Kadaiyan.
49 Kaduppattan (Malabar).
50 Ka kolan (Sengunthur).
51 Kalavanthula.
52 Kalingi.
53 Kallan.
54 Kammalans (Kamasalas, Viswabrahmanas and Viswakarma).
55 Kani or Kaniyan and Kanisu or Kaniyar Pann kkar.
56 Kann d an.
57 Kavuthiyan.
58 Kolasi.
59 K rvi.
60 Kh tri.
61 Kohda'a.
62 Kolaries or Muniyanies.
63 Ko palavelamas.
64 Kor cha.
65 Koteyar (Sheragara Kshatriya of South Kanara).
66 Kulala.
67 Kuruba.
68 Kurumba.
69 Labbai.
70 Lambadis.
71 Madivala.
72 Madugar or Medavar.
73 Mahendra (Medara).
74 Maharatta (Non-Brahmin).
75 Malaiali.
76 Malayan (Malabar).
77 Ma'e.
78 Mangala.
79 Mapp lla.
80 Marati of South Kanara district (hill tribe).
81 Marvar.
82 Maruthuvar.
83 Melakudi or Kudiyan.
84 Modi Bana.
84-A Mogaveera.
85 Moili.
85-A Morriagar.
86 Muduva.
87 Mukhari.
88 Mukkuvan or Mukayan *alias* Mogayan (including Bovis).
89 Mutratcha.
90 Muttiriyan.
91 Nagaram.
92 Naikedaya.
93 Namdev Mahratta.
94 Oddan (Donga).
95 Oddo (Vodde or Vadde or Voddai).
96 Odiya.
97 Oiulu.
98 Omanaito.
99 Oriya.
100 Padayachi (Villayan Kuppam).
101 Palli.
102 Pamula.
103 Pangadikara.
104 Panniyar of Pannayar
105 Parakavakulam Surithiman, Malayaman, Nathaman, Moopanar and Nainar).
106 Patnulkaran.
107 Patt nava.
108 Pent as.
109 Perik .
110 Pe uvannan.
111 Pocchigunta.
112 Poraya.
113 Puluvan.
114 Pusala (Pusalavadu).
115 R japur.
116 Reddi (Ganjam).
117 Ronas.
118 Sadhu Chetty (including Telugu Chetty or 24 Manai Telugu Chetty).
119 Saliyan.
120 Sedan
121 Paravatharajakulam.
122 Senaithalaivar Senaikudyan.
123 Setti Balija (in the Visakhapatnam, East Godavari, West Godavari and Krishna districts).
124 Siviar.
125 Sourashtra.
126 Srisayana.
127 Sugalis.
128 Tatapu.
129 Telukula.
130 Thegata Veerakshatriya.
131 Tholuva Naicker and Vettalakara Naicker.
132 Theriyan.
133 Thurpu Kapus.
134 Tigala (Tigla).
135 Tondaman.
136 Rajaka.
137 Uppara.
138 Ural Goundan.
139 Vada Balija of Ganjam and Visakhapatnam.
140 Vaduvan (Vadugan).
141 Vakkhga.
142 Valaiyan.
143 Vaniar.
144 Vannas.
145 Vanniyakula Kshatriya in Tamil districts, Agnikula Kshatriya in Telugu districts).
146 Velakatalavan.
147 Veluthadan.
148 Virakodi Vellalars.
149 Vathis.
150 Ya lava.
151 Ye ukula.
152 Converts to Christianity from the Scheduled Castes. (Only persons who are themselves converts.)

APPENDIX II.

Scheduled Castes.

1 Adi-Andhra.
2 Adi-Dravida.
3 Adi-Karnataka.
4 Ajila.
5 Arunthathiyar.
6 Baira.
7 Bakuda.
8 Bandi.
9 Bariki.
10 Bavuri.
11 Bellare.
12 Byagari.
13 Chachati.
14 Chakkiliyan.
15 Chalavadi.
16 Chamar.
17 Chandala.
18 Cheruman.
19 Dandasi.
20 Devendrakulathan.
21 Dom or Dombara, Paidi Panto.
22 Ghasi or Haddi, Relli Sachandi.
23 Gadagali.
24 Godari.
25 Godda.
26 Gosangi.
27 Hasla.
28 Holeya.
29 Jaggali.
30 Jambuvulu.
31 Kadan.
32 Kalladi.
33 Kanakkan.
34 Karimpalan.
35 Kodalo.
36 Koosa.
37 Koraga.
38 Kbdubi.
39 Kudumban.
40 Kuravan.
41 Kurichchan.
42 Madari.
43 Madiga.
44 Maila.
45 Mala—(including Agency Malas).
46 Mala Dasu.
47 Malasar.
48 Matangi.
49 Mavilan.
50 Moger.
51 Muchi.
52 Mundala.
53 Nalakeyava.
54 Nayadi.
55 Pagadai.
56 Painda.
57 Paky.
58 Pallan.
59 Pambada.
60 Pamidi.
61 Panan.
62 Panchama.
63 Panniandi.
64 Paraiyan.
65 Paravan.
66 Pulayan.
67 Puthirai Vannan.
68 Raneyar.
69 Samagara.
70 Samban.
71 Sapari.
72 Semman.
73 Thoti.
74 Thiruvalluvar.
75 Valluvan.
76 Valmiki.
77 Vettuvan.

Scheduled Tribes.

1 Aranadan.
2 Bagata.
3 Bhotadas—Bodo Bhottada, Muria Bhottada and Sano Bhattada.
4 Bhumias—Bhuri Bhumia and Bodo Bhumia.
5 Ghenchu.
6 Gadabas—Boda Gadaba, Cerllam Gadaba, Franji Gadaba, Jodia Gadaba, Olari Gadaba, Pangi Gadaba and Pranga Gadaba.
7 Gondi—Modya Gond and Rajo Gond.
8 Goudus—Bato, Bhirithya Dudhukouria Hato, Jatako and Joria.
9 Kosalya Goudus—Boso thoriya Goudus, Chitti Goudus, Dangayath Goudus, Doddu Kamariya, Dudu Kamaro, Ladiya Goudus and Pullosoria Goudus.
10 Magatha Goudus—Bernia Goudu, Boodo Magatha, Dongayath Goudu, Ladya Goudu, Poona Magatha and Sana Magatha.
11 Holve.
12 Jadapus.
13 Jatapus.
14 Kammara.
15 Kattunayakkan.
16 Khattis—Khatti, Kommarao and Lohara.
17 Kodu.
18 Kommar.
19 Konda Dhoras.
20 Konda Kapus.
21 Kondareddis.
22 Kondhs—Desaya Kondhs, Dongria Kondhs, Kuttiya Kondhs, Tikkria Kondhs and Yonity Kondhs.
23 Kota.
24 Kotia—Bartika, Bentho Oriya, Dhulia or Dulia, Holva Paiko, Putiya, Sanrona and Sidho Paiko.
25 Koya or Goud, with the sub-sects —Raja or Rasha Koyas, Linga-dhari Koyas (ordinary) and Kottu Koyas.
26 Kudiya.
27 Kurumans.
28 Manna Dhora.
29 Mune.
30 Mukha Dhora—Mooka Dhora.
31 Muria.
32 Paigarapu.
33 Palasi.
34 Paniyan.
35 Porjas—Bodo Bonda, Daruva, Didus, Jodia Mundili Pengu, Pydi and Salia.
36 Reddi Dhoras.
37 Savaras—Kapu Savaras, Khutto Savaras and Maliya Savaras.
38 Sholaga.
39 Toda.
40 Inhabitants of the Laccadive, Minicoy and Amindivi Islands who and both of whose parents were born in these islands.

(G.O. No. 2074, L.A., dated 19th October 1955.)

19. PERSONAL CONDUCT OF OFFICERS AND SERVANTS OF MUNICIPAL COUNCILS.

1. *Gifts, gratuities and rewards.*—(1) Save as otherwise provided in these rules an officer or servant of a municipal council shall not, except with the previous sanction of the Executive Authority of the municipal council (hereinafter referred to as the Executive Authority) accept directly or indirectly on his own behalf or on behalf of any other person, or permit any member of his family so to accept any gift, gratuity or reward of any offer of a gift, gratuity or reward from any person, who is not related to him.

(2) Subject to the provisions of any general or special order of the Government of Madras (hereinafter referred to as the Government) an officer or servant of a municipal council may accept from any person a complimentary gift of flowers or fruit or similar article of trifling value but all officers and servants of a municipal council shall use their best endeavours to discourage the tender of such gifts.

(3) Subject to the provisions of any general or special order of the Government, an officer or servant of a municipal council may accept, or permit any member of his family to accept, from a person who is his personal friend, a wedding gift of a value which is reasonable in all the circumstances of the case. All officers and servants of a municipal council shall use their best endeavours to discourage the tender of such gifts and such acceptance or permission shall be reported to the Executive Authority, and if the Executive Authority so requires, the gift shall be returned to the donor.

(4) If an officer or servant of a municipal council cannot, without giving undue offence, refuse a gift of substantial value from a person, he may accept the same, but shall, unless the municipal council otherwise directs, deliver the gift to the municipal council.

(5) Subject to the provisions of any special or general orders of the Government, a medical or veterinary officer of a municipal council may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services :

Provided that no veterinary officer of a municipal council shall accept any gift, gratuity or reward for inoculating animals against contagious diseases.

(6) No officer or servant of a municipal council shall make an habitual use of vehicles or animals belonging to others or travel free of charge in any vehicle plying for hire.

2. *Subscriptions.*—An officer or servant of a municipal council shall not take any part in the collection of subscriptions for any public or local purpose :

Provided that the Executive Authority may in consultation with the District Educational Officer in the case of teachers employed in secondary schools for boys, the Inspectress of Girls' Schools in the case of teachers employed in secondary schools for girls, the senior Deputy Inspector in the case of teachers employed in elementary schools for boys and the Sub-Assistant Inspectress in the case of teachers employed in elementary schools for girls accord permission to teachers to collect subscriptions for the following purposes, namely :—

(i) school day or parents' day celebrations including prizes for class work and sports and school entertainment by pupils;

(ii) poor pupils' fund for providing fees or books or food for deserving pupils;

(iii) school excursions; and

(iv) educational exhibitions and propaganda.

The headmaster or headmistress of the school shall be responsible for the proper maintenance of the accounts relating to such collections and the expenditure therefrom. The headmaster or headmistress shall prepare a statement of receipts and charges for each purpose separately and submit it to the Executive Authority within a week after the close of the celebration or after the accounts are settled in other cases. These accounts shall also be made available for the scrutiny of the inspecting officers either at visits to schools or at inspection. All collections shall be deposited in the Post Office Savings Bank.

3. *Purchase of resignation.*—Officers or servants of a municipal council shall not enter into any pecuniary arrangement for the resignation by one of them of any office under the municipal council for the benefit of others. Should this rule be infringed any appointment consequent upon such resignation will be cancelled and such parties to the arrangement as are still in the service will be suspended pending the orders of the Executive Authority.

4. *Control over immovable property held or acquired by officers and servants of municipal councils.*—Every officer or servant of a municipal council or candidate for service under a municipal council shall make to the Executive Authority a declaration of all immovable property which may from time to time be held or acquired by him or by his wife or by any member of his family living with or in any way dependent on him. Such declaration shall state the district within which the property is situated and shall give such further information as the municipal council may by general or special order require.

This rule shall apply only to officers and servants in, and candidates for appointment to, the superior service as defined in the rules regulating the grant of gratuities by municipal councils to their officers and servants.

NOTE.—(i) The declaration must include all immovable property held or acquired wherever situated in India. It should as far as possible, give all the details specified in the form in Appendix A.

(ii) Every officer or servant of a municipal council shall submit to the executive authority not later than the 15th January in each year a statement in the form given in Appendix A showing all the immovable property of which he stood possessed or in which he had an interest at the close of the preceding calendar year. In columns (6) and (21) of the form particulars shall be entered of any immovable property relinquished or otherwise disposed of.

(iii) If in any year an officer or servant of a municipal council has neither acquired nor relinquished or otherwise disposed of any immovable property or any interest in immovable property he may instead of a return in the form given in Appendix A submit a certificate in the form below :—

" I, A. B., do solemnly declare that since the submission by me of the $\frac{\text{certificate}}{\text{return}}$ on , I have not acquired or become possessed of either in my own name or in that of any other person or relinquished or otherwise disposed of any immovable property or any beneficial or other interest in immovable property.

Place (Signature) A.B.,

Date *Official designation.*

(iv) The annual return shall include all immovable property acquired or registered in the name of the officer or servant of the municipal council either on his own account or as a trustee, executor or administrator or temples mirasidar or acquired or registered in the name of or held or managed by his wife or by any other member of his family living with or any way dependent on him. In the case of an officer or servant of a municipal council who follows the Marumakkattayam or Aliyasantana law, the statement shall include acquisitions of immovable property by his consort.

(v) A statement in the form given in Appendix B showing the immovable property held by each officer or servant should be recorded in his service book. The statement should be revised every year with reference to the particulars furnished under note (ii) above. Every entry or alteration in the statement should be duly attested by the officer competent to record the certificate of annual verification in the service book concerned.

(vi) A candidate for appointment under a municipal council shall submit with his application a statement in the form given in Appendix A.

(vii) Any attempt to mislead and any failure to give full and correct information will render the officer or servant concerned liable to dismissal from service.

(viii) The annual statement in the form in Appendix A, required to be submitted by an officer or servant of a municipal council under note (ii), shall be suspended temporarily for the duration of the present war. The statement in the form in Appendix A shall be submitted by the officer or servant when a service book is opened for him for the first time. He shall report changes in the statement of immovable property as and when they occur in the course of his service.

5. *Promotion and management of companies.*—(1) No officer or servant of a municipal council shall accept paid employment in any company, or mutual benefit society, or act as an agent, whether paid by salary or by commission, to any insurance company or society.

(2) Any officer or servant of a municipal council may with the previous sanction of the Executive Authority take part in the management of a mutual benefit society, provided that no remuneration is accepted therefor.

(3) Any officer or servant of a municipal council may take part in the promotion of co-operative societies and may, with the previous sanction of the Executive Authority hold office in any co-operative society or, serve on any committee appointed for its management or, accept remuneration from it for any service rendered by him.

(4) Before according sanction in any case under sub-rule (2) or (3), the Executive Authority shall satisfy himself that the work undertaken by the officer or servant will be performed without detriment to his official duties.

6. *Private trade or employment.*—(1) An officer or servant of a municipal council shall not engage in any trade or undertake any employment other than his public duties :

Provided that the sub-rule shall not apply to teachers appointed as authorised agents for the sale of National Savings Certificate on a commission basis.

(2) (*a*) An officer or servant of a municipal council may under take honorary work of a social or charitable nature of or occasional work of a literary or artistic character provided that his official duties do not suffer thereby. But the municipal council may at any time forbid him to undertake or require him to abandon any employment which in its opinion is undesirable.

(*b*) No teacher shall undertake private tuitions without the written permission of the Commissioner.

(3) The Executive Authority may, in consultation with the District Educational Officer in the case of teachers employed in secondary schools for boys, the Inspectress of Girls' Schools in the case of teachers employed in secondary schools for girls, the Senior Deputy Inspector in the case of teachers employed in elementary schools for boys and the Sub-Assistant Inspectress in the case of teachers employed in elementary schools for girls, accord permission to teachers to undertake the following items of work, namely :—

(i) broadcast talks on educational problems;

(ii) writing of text-books for class work or for use in libraries in exceptional cases subject to the following conditions, namely :—

(*a*) The teacher shall not retain copyright in or interest in the sale of copies of any text-book written by him for use in a recognized school in this State. He may accept only a definite

lump sum as remuneration from the publishing firm or any other party.

(b) No teacher, who is a member of the Text-Book Committee shall write or edit any text-books for use in a recognized school, during his membership of the Committee.

Explanation.—A recognized school shall mean a school maintained by or opened with the sanction of the Government or to which recognition has been accorded under the Madras Educational Rules or under the rules framed under the Madras Elementary Education Act, 1920.

(iii) Examinership for public examination.

(iv) Service as a postmaster.

(4) (a) Save as otherwise provided in sub-rule (3), in the case of broadcast talks on educational problems, no officer or servant of a municipal council shall deliver a broadcast talk at a broadcasting station on any subject without the previous permission of the District Educational Officer in the case of teachers employed in the municipal schools other than those for girls, of the Inspectress of Girls' Schools in the case of teachers employed in the municipal girls' schools, of the Sanitary Engineer to Government in the case of Municipal Engineering subordinates or of the Inspector of Municipal Councils and Local Boards in the case of all other officers and servants of municipal councils. The District Educational Officer, or the Inspectress of Girls' Schools as the case may be, may address the Director of Public Instruction in doubtful cases. The Director of Public Instruction, the Sanitary Engineer to Government or the Inspector of Municipal Councils and Local Boards may refer any case to Government for orders if he considers such a course desirable.

(b) An officer or servant of a municipal council who is invited or who wishes to deliver a broadcast talk shall intimate to the District Educational Officer, the Inspectress of Girls' Schools or the Sanitary Engineer to Government or the Inspector of Municipal Councils and Local Boards, as the case may be through the proper channel the subject on which he proposes to talk and if it is a subject directly or indirectly connected with his official duties, or if so required, shall submit the full text of the talk for the approval of the said authority before it is delivered.

(c) The provisions of clauses (a) and (b) shall apply *mutatis mutandis* to the broadcast by an officer or servant of a municipal council of musical or other performances (including the playing of prepared 'recitals' or gramaphone records).

7. *Pecuniary transactions with contractors.*—All officers and servants of municipal councils are prohibited from having any pecuniary transactions with municipal contractors or any other person in any way connected with any department under the municipal councils.

8. *Insolvency and habitual indebtedness.*—An officer or servant of a municipal council shall avoid habitual indebtedness. If he is adjudged or declared insolvent, or has incurred debts aggregating a sum which in ordinary circumstances he could not repay within a period of two years or if a part of his salary is frequently attached for debt, has been continuously so attached for a period of two years, or is attached for a sum, which in ordinary circumstances he could not repay within a period of two years, he may unless he proves that the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence, he could not have foreseen or over which he had no control, and has not proceeded from extravagant or dissipated habits, be presumed to have contravened this rule. An officer or servant of a municipal council who applies to be or is adjudged or declared insolvent, shall forthwith report his insolvency to the head of the office or department in which he is employed.

9. *Communication of official documents or information.*—No officer or servant of a municipal council shall, except when generally or specially empowered in this behalf by the municipal council, communicate directly or indirectly any document or information which has come into his possession in the course of his official duties or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise to any other officer or servant of the municipal council or an officer or servant of any other local authority or a servant of the Crown unauthorized to receive the same, or to a non-official person or to the press.

10. *Connexion with the press.*—An officer or servant of a municipal council shall not become a proprietor in whole or in part or conduct or participate in the editing or management of any newspaper or other periodical publication.

11. *Restrictions on the publication of documents and on communications to the press.*—(1) No officer or servant of a municipal council shall, in any document published under his own name or in any communication made to the press under his own name or in any public utterance delivered by him, make any statement of fact or opinion which is capable of embarrassing—

(*a*) The relations between a municipal council or local board and the Government; or

(*b*) the relations between the Central Government or any State Government and the people of India or any section thereof; or

(*c*) the relations between His Majesty or the Governor-General and any foreign State or Prince or any Ruler of any State in India.

(2) An officer or servant of a municipal council who intends to publish any document under his own name or to make any communication to the press under his own name or to deliver any public utterance containing statements in respect of which any doubt as to the application of the restrictions imposed by sub-rule (i) may arise, shall submit to the Government a copy or draft of the documents which he intends to publish or of the communication which he intends to make or of the utterance which he intends to deliver, and shall not publish the document, make the communication or deliver the utterance save with the sanction of the Government and with such alterations, if any, as they may direct.

12. *Evidence before committees.*—An officer or servant of a municipal council shall not give evidence before a public committee, unless he has first obtained the permission of the Executive Authority of the municipal council under which he is serving, or if he is on leave, under which he was last serving. In giving such evidence he shall not criticise the policy or decisions of the municipal council, of the Secretary of State, of the Crown Representative, or of any Government in British India.

This rule shall not apply to the evidence given before statutory committees with power to compel attendance and the giving of answers or to evidence given in judicial inquiries.

13. *Taking part in elections.*—A municipal officer or servant shall not stand as a candidate, or interfere or use his influence in any way or do anything in aid or in obstruction of any candidate in any election to a legislative body or local authority, nor shall he take part in, or subscribe in aid of, any electioneering party organization:

Provided that a municipal officer or servant who is qualified to vote at such an election may exercise his right to vote but shall, as far as possible, avoid giving any indication of the manner in which he proposes to exercise that right.

This rule shall apply only to whole-time officers and servants. Nothing contained in this rule shall be deemed to prohibit the wife of an officer or servant of a municipal council or any other member of his family living with or in any way dependent on him from standing for election to any legislative body or local authority and from canvessing for other candidates.

14. *Taking part in politics.*—Subject to any general or special order of the Government, no officer or servant of a municipal council shall take part in, subscribe in aid of, or assist in any way, any political movement in India, or relating to Indian affairs. When there is room for doubt whether any action which

an officer or servant proposes to take will contravene this rule, he should refer the matter to the Government through the Executive Authority.

NOTE.—Subversive activities or the expression of disloyal sentiments by an officer or servant will be regarded as sufficient ground for dispensing with his services.

15. *Responsibility of officers and servants for acts of their family.*—An officer or servant of a municipal council is responsible for any act done by his wife or any other member of his family living with or in any way dependent on him which, if done by himself, would constitute a breach of the rules.

16. *Vindication of acts and character of municipal officers or servants as such.*—An officer or servant of a municipal council may not, without the previous sanction of the Executive Authority, have recourse to any court or to the press for the vindication of his official acts or character from defamatory attacks.

Nothing in this rule shall limit or otherwise affect the right of any officer or servant of a municipal council to vindicate his private acts or character.

17. *Address while under suspension.*—When an officer or servant of a municipal council is suspended, he is free to go where he likes, but he shall leave his address with the head of his office, or if he is himself the head of an office with the Executive Authority. He shall also leave his address with the officer, if any, holding an enquiry into his conduct.

He shall obey all orders to attend any inquiry into his conduct, and if he fails to do so the enquiry may be held in his absence.

18. *Influencing superior authorities for furtherence of interests.*—No officer or servant of a municipal council shall bring or attempt to bring any political or other outside influence to bear upon any superior authority for the furtherance of his interests. The penalty for a contravention of this rule shall be the withholding of promotion from him either permanently or for such period as the executive authority may determine, or the reduction to a lower stage in the time-scale of pay.

Explanation.—An officer or servant of a municipal council causing his own case to be made a subject of an interpellation in the municipal council or in the Central or State Legislature contravenes this rule.

19. *Addressing or interviewing superior authorities.*—(1) No officer or servant of a municipal council may address directly any superior authority, other than that to which he is immediately subordinate in any matter relating to his official duties or affecting him personally as such officer or servant.

NOTE.—An officer or servant of a municipal council who has addressed through his immediate superior, a superior authority, may, if he wishes, submit to the superior authority direct, a copy of the communication sent through his immediate official superior.

(2) No officer or servant of a municipal council may approach any person, official or non-official, other than the officer to whom he is immediately subordinate in order to enlist support in respect of a matter affecting him personally as an officer or servant of a municipal council or to obtain testimonials or certificates.

(3) No officer or servant of a municipal council may, except with the previous permission of the authority to which he is immediately subordinate, seek an interview with any officer other than his immediate superior in respect of any matter affecting him personally as such officer or servant and no officer or servant of a municipal council may seek such an interview with a Minister, an Adviser to His Excellency the Governor or a Secretary to Government.

(4) Every application by an officer or servant of a municipal council for an appointment or for promotion shall be sent through the proper channel.

NOTE.—The provisions of sub-rules (1) to (4) will not have the effect of prohibiting any subordinate officer from sending any return or report which he is required to submit in his official capacity to any officer who is not his immediate superior.

20. *Public demonstrations in honour of officers and servants of municipal councils.*—(1) No officer or servant of a municipal council shall receive any complimentary or valedictory address, or attend any public meeting or entertainment held in his honour. There is, however, no objection to an officer or servant attending a farewell entertainment given to him by his personal friends or by a club of which he is a member; but in accepting an invitation, the officer or servant shall make it clear that the function must be purely private and on no account assume the character of a public entertainment, that no address shall be presented to him and that no report of the proceedings shall be published in the public press.

(2) No officer or servant of any rank shall accept an entertainment from his subordinates.

21. No officer or servant of a municipal council shall be a member of any association, union or federation of officers and servants of municipal councils if a person who is not an officer or servant of a municipal council is a member, office bearer or patron of such association, union or federation.

Provided that nothing contained in this rule shall be deemed to prohibit nurses, health visitors and maternity assistants of a municipal council from becoming members of the Trained Nurses Association of India and its local branches subject to the condition that they do not serve as secretary or treasurer of the Association or its branches and that they do not associate themselves with the collection or the custody of the funds of the Association or its branches and subject further to the general condition that

their membership is not prejudicial to their official duties. The election or nomination of any such member should be intimated by the person concerned to his or her immediate superior authority. Any such member may accept the presidentship or vice-presidentship of the Madras State Branch of the Association provided his or her presidentship or vice-presidentship is not prejudicial to his or her official duties.

22. *Discussion of the policy or action of Government, etc.*—No officer or servant of a municipal council shall by any utterance, writing or otherwise, discuss or criticize in public or at any meeting of any association or body, any policy pursued or action taken by the Central or a State Government, a municipal council or a local board nor shall he in any manner participate in any such discussion or criticism :

Provided that nothing contained in this rule shall be deemed to prohibit—

(1) any officer or servant of a municipal council from participating in discussions at any private meeting, solely of officers and servants of municipal councils, of matters which affect the personal interests of such servants individually or generally; or

(2) any officer or servant of a municipal council from defending and explaining in public or private meetings any policy or action of the municipal council for the purpose of removing mis-apprehensions and correcting mis-statements or for the purpose of effectively carrying out such policy.

Explanation.—Nothing contained in this rule shall be construed to limit or abridge the power of the municipal council to require any of its officers or servants to publish and explain any policy or action of the municipal council in such manner as may appear to it to be expedient or necessary.

23. (1) *Application for private employment.*—No officer or servant of a municipal council shall apply for private employment or signify his willingness to accept such employment without having previously obtained the permission in writing of the appointing authority in respect of the post which he is holding.

(2) (*a*) Permission to apply for or accept private employment shall normally be granted to a person who is on leave preparatory to retirement unless the employment is in a trading concern in India. Permission to apply for or accept private employment in a trading concern in India will be granted only in very exceptional cases and may be subject to the condition of immediate retirement.

(*b*) Permission to apply for or accept private employment shall not be granted to any other municipal servant unless the appointing authority is satisfied that his premature resignation may be accepted without detriment to the municipal service.

(3) If a person who is refused permission to apply for or accept private employment wishes to resign his appointment under a municipal council, such resignation shall ordinarily be accepted.

(4) Where a person who is not on leave preparatory to retirement is permitted to apply for or accept private employment, he shall resign his appointment under the municipal council immediately on accepting such employment.

APPENDIX A.

STATEMENT OF IMMOVABLE PROPERTY AND INTEREST IN IMMOVABLE PROPERTY POSSESSED, ACQUIRED OR TRANSFERRED BY DURING THE YEAR ENDING THE 31ST DECEMBER 19 .

NOTE.—Property in which the officer or servant had acquired an interest before the year for which the return is submitted and in which he retained an interest during that year should be shown first, then those properties regarding which transactions took place during the year.

Name of officer or servant.	Office held.	Date of entertainment in service.	Nature of property, i.e.—(1) House (stating whether they are with or without gardens) and the uses to which they are put. (2) Lands whether used for purposes of agriculture or as gardens or for any other purposes.	Whether acquired before or during 19 .	Whether relinquished during 19 .	Situation of land or other property. Village.	Taluk.	District.	Survey number.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Extent and assessment of lands. Dry. Extent.	Assessment.	Wet. Extent.	Assessment.	Sircar or inam.	From whom acquired or in whose favour relinquished.	In whose name registered after acquisition or before relinquishment.	By what means and for what purpose acquired.	Year, month and day of deed.	Right possessed in the land.	Price paid or obtained for the land.	Remarks.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
A. C.	RS. A.	A. C.	RS. A.								

I, do, solemnly declare that I do not at this time possess either in my own name or in that of any other person and that I have not during the year 19 acquired or

parted with any immovable property, or any beneficial or other interest in immovable property other than what is entered in this return.

Station, (Signature)
Date 19. (Office)

NOTE.—(1) The statement must be submitted punctually on the 15th January of each year.

(2) New acquisitions during the year to which the return relates should be entered in red ink.

(3) Particulars of any immovable property of which an officer may have become dispossessed during the year should also be entered in the annual return.

APPENDIX B.

STATEMENT OF IMMOVABLE PROPERTY AND INTERESTS IN IMMOVABLE PROPERTY HELD BY OFFICERS AND SERVANTS OF MUNICIPAL COUNCILS.

Name of officer or servant.	Date of entertainment in service.	Office held.	District and division in which property is situated.	Particulars regarding property.				When acquired inherited, etc.	By what means and for what purpose acquired.	Nature of interest possessed by the officer or servant concerned in such property.	Remarks.
				Nature of property.	Extent.	Assessment.	In whose name registered.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(G.O. No. 1175, L. A., dated, 30th April 1941.)
(G.O. No. 311, L.A., dated 27th May 1943.)
(G.O. No. 2339, L.A., dated 29th October 1945.)
(G.O. No. 1576, L.A., dated 15th September 1947.)
(G.O. No. 2463, Education, dated 15th November 1947.)
(G.O. No. 3862, Education, dated 16th December 1949.)
(G.O. No. 2747, Health, dated 6th August 1951.)
(G.O. No. 3204, Education, dated 8th December 1951.)
(G.O. No. 663, L.A., dated 1st April 1952.)
(G.O. No. 951, L.A., dated 29th April 1953.)

(133) With reference to rule 1 (3) of the rules relating to the personal conduct of officers and servants of municipal councils, it is considered that while presentation of wedding gifts of trifling value like books and pieces of cloth is traditionally done and would be all right, gifts like cheque and silver plates from friends and especially from other officers and servants, though natural, are not only undesirable and embrassing to all concerned but would also lead to unnecessary comment. If such gifts are accepted, the custom will keep on and similar occasions in due recognition of past courtesies. It is, therefore, desirable in order to avoid comments, to put a stop to this custom by courteously returning such gifts when presented. Officers and servants of municipal councils should follow these instructions strictly in future.

(G.O. No. 1824, L.A., dated 12th September 1952.)

(134) The proposing or sending of candidates and for election to a legislative body or local authority by officers and servants of municipal councils is a violation of rule 13 of the rules regulating the personal conduct of officers and servants of municipal councils. Severe disciplinary action should be taken against officers and servants who act in disregard of this instruction.

(G.O. No. 747, L.A., dated 24th May 1954.)

20. PAYMENT OF CLAIMS FOR ARREARS OF PAY, ALLOWANCES AND INCREMENTS OF PAY OF OFFICERS AND SERVANTS OF MUNICIPAL COUNCILS.

1. Any claim of an officer or servant of a municipal council for arrears of pay, allowances or increments of pay which has been allowed to remain in abeyance shall, before payment, be investigated by the executive authority of the municipal council.

(i) With the sanction of the municipal council in the case of claims relating to a period exceeding six months but not exceeding two years; and

(ii) with the sanction of municipal council and the Director of Public Instruction or the Inspector of Municipal Councils and Local Boards in the case of claims relating to a period exceeding two years according as they are made by teachers or any other employee of the municipal council.

NOTE.—No claim for travelling allowance will be entertained if it is made after three months from the date of completion of the journey to which it relates. Countersigning officers should refuse to countersign bills presented after three months from the date of completion of the journey for which the travelling allowance is claimed.

2. The payment of an arrear claim ordered under rule 1 shall not exceed the amount found to be actually due under the claim in respect of a period of one year immediately preceding the date of detection of the underpayment. If, in any particular case, it is considered that for special reasons a larger concession should be granted, the Executive Authority shall consult the Examiner of Local Fund Accounts in the first instance and then obtain, if the Examiner of Local Funds Accounts so advises the sanction of the Director of Public Instruction or the Inspector of Municipal Councils and Local Boards, as the case may be, for payments of arrears for a period exceeding one year :

Provided that consultation with the Examiner of Local Fund Accounts shall not be necessary in respect of arrear claims involving a sum not exceeding Rs. 25 in each case.

NOTE.—For the purpose of this rule, the date of detection of an underpayment will be the date on which the underpayment is detected by or brought to the notice of the executive authority of the municipal council or, if it is first detected in audit, the date of detection by the Audit department. An arrear claim resulting from an order issued with retrospective effect does not arise until the order is issued and shall not, therefore, be treated as a claim allowed to remain in abeyance during the period prior to the date of the order. An order passed with retrospective effect shall, for the purpose of this note, be deemed to be one, which, in the circumstances of the case, could not have been passed earlier or which was deliberately held over pending consideration.

3. The power conferred on the municipal council in rule 1 shall not be delegated by the municipal council.

(G.Os. No. 2834, L.A., dated 16th October 1941, No. 472, Education, dated 16th February 1950, No. 673, L.A., dated 23rd March 1950, and No. 2189, L.A., dated 7th November 1952.)

(135) The reasons for the delay in the payment of arrear claims are ordinarily due to (1) belated sanction of increments, (2) incorrect fixation of payment, and (3) delay in the sanction of leave and leave-salary.

The following instructions have been issued by the Government for the prompt settlement of arrear claims:—

An establishment list for the several establishments showing the following particulars, namely, qualifications, date of birth, pay, date of last increment and the post held should be maintained. The list may be printed once in a year and copies circulated to the members of establishment.

The following registers should be maintained in the office of the municipal councils:—

(i) *Register of Increment Certificates.*—This should be maintained monthwise in the form given in the Annexure I. A suitable number of pages should be set apart for the month and names of all incumbents dates of whose increments fall in a particular month should be noted chronologically in the pages set apart for that month. It should be reviewed by the Commissioners at the end of each month and a certificate recorded that the increment due to all the subordinates up to the close of the previous month have all been sanctioned except in the cases specified thereunder with reasons for the delay in each case and a note as to the action taken.

(ii) *Register of probationers.*—This should be in the form given in Annexure II. The Regional Inspectors should see during their inspections that the establishment list, the register of increment certificates and register of probationers are maintained properly.

In the case of a wrong fixation of pay the employee concerned should bring it to the notice of the Commissioner within one year from the date of communication of the original order fixing such wrong pay. Unless it is brought to the notice of the Commissioner within the period mentioned above a revision of the original order should not ordinarily be permitted. The Commissioners should see that orders on leave applications are passed promptly. The provisions and instructions under the Fundamental Rules 67 and 74 (*a*) and subsidiary rules framed thereunder and Fundamental Rule 85 and the Audit instructions under Fundamental Rule 67 in the Audit Manual (Extract in Annexure III) should be observed carefully in the matter of granting leave to subordinates.

The Commissioners will be held personally responsible for delay in settling arrear claims. They should, furnish along with every application for sanction for investigation of arrear claims, a statement showing the circumstances under which the arrear claim was not settled earlier and the nature of the action taken against the subordinates concerned to prevent the recurrence of such delay.

Payment of the claim which is barred by limitation of time under any provisions of law relating to such limitation should summarily be refused. The period of limitation for arrear claims of the following kinds against municipal councils is normally three years from the date on which the amount claimed first became due for payment:—

(i) Pay and allowances including leave-salary.

(ii) Travelling allowances.

(iii) Payments for supplies made for the services rendered to the council.

If, however, the delay in making a claim in the first instance under item (i) or (ii) above is due to a mistake the period of limitation is three years from the date on which the mistake was discovered. When a claim under the item (iii) is made with reference to the contract in writing registered, the period of limitation is six years from the date on which the amount first became due for payment. In special circumstances payment may be made with the sanction of the Inspector of Municipal Councils and Local Boards.

(G.O. No. 76, L.A., dated 21st January 1947.)

ANNEXURE I.

Register of Increment Certificates.

Serial number.	Name.	Designation.	Scale of pay.	Date of increment.	Present pay.	19 . Pay after increment,	19 . Date of sanction.	19 . Initials of officer.	19 .	19 .	19 .	19 .	19 .	19 .	19 .	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

ANNEXURE II.

Register of Probationers.

1. Name of post.—
2. Name of probationer.
3. Date of appointment.
4. Period of probation prescribed.
5. Period of service which counts for probation in the post.

   From ....to.......................

   From............................to.......................

   From............................to.......................
6. Date of completion of probation if further service is continuous.
7. Tests, if any, to be passed during probation.
8. Date of submission of probationer's case for orders of appointing authority as to the probationer's suitability for full membership.
9. Orders passed.
10. Remarks.

ANNEXURE III.

Audit instruction 1 under Fundamental Rule 67 in the Audit Manual.

1. *Powers of competent authority to decide nature of leave.* A Government servant cannot be compelled against his wishes to take leave on half average pay when leave on full average pay is admissible to him. These orders must not be interpreted as interfering with the discretion entrusted to an authority competent to grant leave to determine whether leave should or should not be granted.

(G.O. No. 76, L.A. dated 21st January 1947.)

21. POWER OF GOVERNMENT TO RELAX RULES AND REGULATIONS IN INDIVIDUAL CASES IN RESPECT OF MUNICIPAL COUNCILS.

RULES.

No rule or regulation made under the Madras District Municipalities Act, 1920, shall be construed to limit or abridge the power of the State Government to deal with the case of any officer or servant of a municipal council in such manner as may appear to them to be just and equitable :

Provided that where any such rule or regulation is applicable to the case of any such officer or servant the case shall not be dealt with in any manner less favourable to him than that provided by that rule or regulation.

(G.O. No. 3111, L.A., dated 12th November 1941.)

22. GRANT OF HOLIDAYS BY LOCAL BODIES.

The offices and institutions under the control of municipal councils shall be permitted to observe only such public and special local holidays as may be sanctioned by the Government of Madras from time to time in respect of Government offices and institutions :

Provided that the grant of holidays to educational institutions under the control of municipal councils shall be regulated in accordance with the Madras Educational Rules :

Provided further that no municipal council shall grant to offices and institutions under its control any holiday other than those sanctioned to Government offices and institutions without the previous sanction of the Government of Madras.

(G.O. No. 4291, L.A., dated 2nd November 1939.)

23. GRANT OF LEAVE AND LEAVE ALLOWANCES TO OFFICERS AND SERVANTS OF MUNICIPAL COUNCILS FOR UNDERGOING ANTI-RABIC TREATMENT.

Any officer or servant of a municipal council or any Government officer or servant lent to it drawing a pay of not more than Rs. 500 per month, proceeding to the Pasteur Institute, Coonoor, or to any other centre for anti-rabic treatment other than mission hospitals provided by the Government, whichever is nearest to his residence, when exposed to infection from rabid animals or those suspected to be rabid may be granted casual leave for 20 days if he is employed in a place which is a treatment centre and casual leave for 20 days plus the time required to go to, and return from, the nearest treatment centre, if he is employed in any place other than the treatment centre, provided that if the absence of such employee makes it necessary for a substitute to be appointed during this period, the period of absence may, under

the orders of the Government, be treated as extra leave on full average pay not debitable to his leave account and not as casual leave. Any further leave required should be regulated with reference to the leave rules applicable to him.

NOTE.—In this rule, the word 'pay' shall be construed as referring to 'substantive pay' as defined in rule 9 (28) of the Fundamental Rules.

(G.O. No. 2129, Health, dated 15th June 1951.)

ENGINEERING.

Municipal Engineers.

(136) Municipal engineers are Government servants. There are three grades of municipal engineers. The Engineers in the I Grade and II Grade are gazetted officers and they come under 'the Madras Municipal Engineering Service'. The Engineers in the III grade are non-gazetted officers and they come under "the Madras Municipal Engineering Subordinate Service" The pay and dearness allowance of these Engineers are drawn in the first instance from the State funds and the expenditure is debited to "50 Civil works—e. Establishment—Public Works Department—E. Executive Establishments I—Ordinary Areas". Fifty per cent of the average pay and dearness allowance of these Engineers and the entire amount of contributions towards their leave salary and pension or provident fund are recovered monthly from the municipal funds and credited to the head "XXXIX—Civil Works—Recoveries of expenditure". The municipal council need not pay the contributions for the period during which the post of municipal engineer is vacant. The additional charge allowance payable to a person who is appointed to be in additional charge of the post of municipal engineer which is vacant should be met from the funds of the municipal council. The travelling allowance and conveyance allowance of these officers are met entirely from the municipal funds.

(G.O. No. 2013, L.A., dated 31st October 1951.)
(G.O. No. 562, L.A., dated 20th April 1954.)

(137) Establishment under Municipal Engineers—Supervisors, overseers, draughtsmen, etc., are municipal servants.

24. ENGINEERING ESTABLISHMENT—MUNICIPAL COUNCILS—QUALIFICATIONS.

No person shall be appointed to any of the posts under a municipal council specified in column (1) of the annexed table unless he possesses the qualifications laid down in the corresponding entry in column (2) thereof.

TABLE.

Posts. (1)	*Qualifications.* (2)
(1) Supervisors ..	(i) The degree in Engineering of a University in the Province; or
	(ii) the diploma in Engineering of the College of Engineering, Guindy; or
	(iii) a pass in sections A and B of the Associate Membership Examination of the Institution of Engineers (India); or
	(iv) the Upper Subordinate Diploma or the Licentiate in Civil Engineering Diploma of the College of Engineering, Guindy; or
	(v) the Lower Subordinate Diploma of the College of Engineering, Guindy, with practical experience for not less than ten years; or

Posts. (1)	*Qualifications.* (2)
(1) Supervisors—*cont.*	(vi) licentiate in Civil Engineering Diploma or Licentiate in Sanitary Engineering Diploma awarded by the Technological Diploma Examination Board, Madras; or (vii) the Civil Engineering Subordinate Diploma of the Orissa School of Engineering, Cuttack; or (viii) the All-India Certificate in Civil Engineering of the All-India Council of Technical Education. Provided that— (*a*) no candidate possessing the Upper Subordinate Diploma or the Licentiate in Civil Engineering Diploma of the College of Engineering, Guindy, or the Licentiate in Civil Engineering Diploma or the Licentiate in Sanitary Engineering Diploma awarded by the Technological Diploma Examination Board, Madras, or the Civil Engineering Subordinate Diploma of the Orissa School of Engineering, Cuttack shall be eligible for appointment, if a suitable candidate possessing the decree in Engineering of a University in the Province or the Diploma in Engineering of the College of Engineering, Guindy, is available for such appointment. (*b*) no candidate possessing the Diploma in Enginering of the College of Engineering, Guindy, shall be eligible for appointment if a suitable candidate possessing the decree in Engineering of a University in the Province is available for such appointment; and (*c*) no candidate possessing the Civil Engineering Subordinate Diploma of the Orissa School of Engineering, Cuttack, or the All-India Certificate in Civil Engineering of the All-India Council for Technical Education shall be eligible for appointment if a suitable candidate possessing a diploma issued in this State is available for appointment.
(2) Overseers ...	(i) The Upper Subordinate Diploma or the Licentiate in Civil Engineering Diploma of the College of Engineering, Guindy; or (ii) the Lower Subordinate Diploma or the Overseer Diploma of the College of Engineering, Guindy, or of the Technological Diploma Examination Board Madras; or (iii) licentiate in Civil Engineering Diploma or Licentiate in Sanitary Engineering Diploma awarded by the Technological Diploma Examination Board, Madras; or (iv) the Civil Engineering Subordinate Diploma of the Orissa School of Engineering Cuttack; or (v) The All-India Certificate in Civil Engineering of the All-India Council for Technical Education: Provided that no candidate possessing the Civil Engineering Subordinate Diploma of the Orissa School of Engineering, Cuttack, or the All-India Certificate in Civil Engineering of the All-India Council for Technical Education shall be eligible for appointment if a suitable candidate possessing a diploma issued in this State is available for appointment.

Posts. (1)	*Qualifications.* (2)
(3) Draughtsmen ..	(*a*) A Lower Subordinate Diploma of the College of Engineering, Guindy, or Visakhapatnam ; or (*b*) a Diploma of Draughtsman recognised by the Government of Madras ; or (*c*) a pass by the lower grade in the Government Technical Examination in (i) Building Drawing and Estimating ; (ii) Building Construction and Materials ; (iii) Surveying and Leveling ; (iv) Applied Mechanics ; (v) Geometrical Drawing ; or (*d*) five years' service as a fully qualified tracer and a pass by the lower grade in the Government Technical Examination in Building Construction and Materials ; (*e*) the Overseer Diploma of the College of Engineering, Guindy, or of the Technological Diploma Examination Board, Madras ; or (*f*) licentiate in Civil Engineering Diploma or Licentiate in Sanitary Engineering Diploma awarded by the Technological Diploma Examination Board, Madras ; or (*g*) the Civil Engineering Subordinate Diploma of the Orissa School of Engineering, Cuttack, or the All-India Certificate of Civil Engineering of the All-India Council for Technical Education: Provided that preference shall be given to candidates with higher qualifications, if available: Provided further that no candidate possessing the Civil Engineering Subordinate Diploma of the Orissa School of Engineering, Cuttack, shall be eligible for appointment if a suitable candidate possessing a diploma issued in this State is available for appointment.
(4) Public Works Maistry.	(*a*) A pass in III Form in a recognised Secondary School or the possession of Elementary-School Leaving Certificate (after completing VIII Standard course in a Higher Elementary School) ; and (*b*) a pass in the lower grade in any three of the following subjects in the technical examinations conducted by the Government of Madras :— (1) Building Materials and Construction. (2) Earth work and Road-making. (3) Surveying and Levelling. (4) Building Drawing and Estimating. (5) Applied Mechanics. (6) Geometrical Drawing. (7) Mensuration. (8) Hydraulics and Irrigation: Provided that preference shall be given to a candidate who has passed the three subjects specified in items (1) to (3) or who holds higher qualifications.

Posts. (1)	*Qualifications.* (2)
(5) Drivers (Mechanical) other than (i) Drivers of steam or motor road rollers, (ii) drivers of internal combustion engines (of the type concerned) under 10 b.h.p. worked for pumping drinking water-supply, and (iii) drivers working in electric generating stations.	(*a*) A certificate of first or second class engineer-operator granted under the authority of the Government of Madras; or (*b*) a certificate of competency in steam engines or boilers or internal combustion engines of the type concerned granted under the authority of the Government of Madras, provided that preference shall be given to holders of certificates of competency *with* proficiency over holders of certificates of competency *ordinary*; or (*c*) (i) the Diploma in Mechanical Engineering of the Government School of Technology, Madras, issued prior to 1939 or of the Technological Diploma Examination Board, Madras, issued in or after 1939 or the All-India Certificate in Mechanical Engineering of the All-India Council for Technical Education or the L.M.E.E. Diploma of the Osmania Technical College, Hyderabad, or a certificate countersigned by the Joint Director of Industries and Commerce, Madras, of having satisfactorily completed the Mechanical Engineering Course of not less than three years in the Chengalvaroya Naicker's Technical Institute, Madras prior to 1939, or the full five years' course in a Government or Aided Industrial School; (ii) One year's practical experience in the management and maintenance of steam or internal combustion engine plant of the type and capacity approved by the Sanitary Engineer; and (iii) experience of at least six months in a water-works or a drainage pumping station in the case of drivers for water-works or drainage pumping stations.
(6) Drivers (Mechanical) of steam or motor road-rollers or of internal combustion engines (of the type concerned) under 10 b.h.p. worked for pumping drinking water supply.	(*a*) A certificate of first or second-class engineer-operator granted under the authority of the Government of Madras; or (*b*) a certificate of competency in steam engines or boilers or internal combustion engines of the type concerned granted under the authority of the Government of Madras (but persons already in service who are holders of certificates of service as drivers in steam engines or boilers or internal combustion engines of the type concerned will not be affected); or (*c*) (i) the Diploma in Mechanical Engineering of the Government School of Technology, Madras issued prior to 1939 or of the Technological, Diploma Examination Board, Madras, issued in or after 1939 or the L.M.E.E. Diploma of the Osmania Technical College, Hyderabad, or a certificate countersigned by the Joint Director of Industries and Commerce, Madras of having satisfactorily completed the Mechanical Engineering Course of not less than three years in the Chengalvaroya Naicker's Technical Institute, Madras, prior to 1939, or the full five years' course in a Government or Aided Industrial School; and

Posts. (1)	*Qualifications.* (2)
(6) Drivers (Mechanical) of steam or motor road-rollers or of internal combustion engines (of the type concerned) under 10 b.h.p. worked for pumping drinking water supply—*cont.*	(ii) one year's experience of driving a steam or motor road-roller or lorry, in the case of drivers of steam or motor road-rollers, as the case may be.
(7) Head works fitters (Mechanical), mechanics and turners.	(*a*) A certificate of competency for head water works fitters granted under the authority of Government of Madras; or (*b*) the Diploma in Mechanical Engineering of the Government School of Technology, Madras, issued prior to 1939 or of the Technological Diplomas Examination Board Madras, issued in or after 1939 of the All-India Certificate in Mechanical Engineering of the All-India Council for Technical Education or a certificate countersigned by the Joint Director of Industries and Commerce, Madras, of having satisfactorily completed the Mechanical Engineering Course of not less than three years in the Chengalvaroya Naicker's Technical Institute, Madras, prior to 1939 or the full five years' course in a Government or Aided Industrial School.
(8) Pipe line fitters ..	A certificate of competency for water works pipe fitters line fitters granted under the authority of the Government of Madras or experience for a minimum period of ten years as turn-cock (non-technical) provided that the appointment of persons possessing such experience shall be made on the merits of each case and with reference to the experience actually gained by a turn-cock in the pipe-line fitters work.
(9) Superintendents (Electrical).	(*a*) Diploma in Electrical or Mechanical Engineering in the Government School of Technology Madras, issued prior to 1939 or of the Technological Diploma Examination Board, Madras, issued in or after 1939 or the All-India certificate in Mechanical or Electrical Engineering of the All-India Council for Technical Education or the L.M.E.E. Diploma of the Osmania Technical College, Hyderabad, or an equivalent qualification accepted by the Sanitary Engineer; and (*b*) two years' experience in a pumping station or three years' experience in installation and repairs of electrically driven pumping sets under a firm of engineering contractors undertaking such work; and (*c*) a thorough knowledge of the maintenance repairs and running of pumping plant and capacity to undertake repairs to the electrical equipment testing, locating and correcting faults in the wiring system and familiarity with the rules and regulations relating to the safety of operators and methods of preventing accidents and employing first aid measures in cases of electrocution.

Posts. (1)	*Qualifications.* (2)
(10) Superintendents (Mechanical).	I. A completed Secondary School-Leaving Certificate issued under the authority of the Government of Madras, or any other examination which may be considered by the Director of Public Instruction, Madras, to be equivalent thereto ; and II. (*a*) A certificate of first or second-class engineer-operator granted under the authority of the Government of Madras; or (*b*) a certificate of competency in steam engines of boilers or internal combustion engines of the type concerned granted under the authority of the Government of Madras: Provided that preference shall be given to holders of certificate of competency 'with proficiency' over holders of certificates of competency 'ordinary' in the case of holders of certificates issued under the revised rules ; or (*c*) (i) the diploma in Mechanical Engineering of the Government School of Technology, Madras, issued prior to 1939 or of the Technological Diploma Examination Board, Madras, issued in or after 1939 or the All-India Certificate in Mechanical Engineering of the All-India Council for Technical Education or the L.M.E.E. Diploma of the Osmania Technical College, Hyderabad, or a certificate countersigned by the Joint Director of Industries and Commerce, Madras, of having satisfactorily completed the Mechanical Engineering Course of not less than three years' in the Chengalvaroya Naicker's Technical Institute, Madras, prior to 1939 or the full five years' course in a Government or Aided Industrial School ; and (ii) three years' practical training experience in the management and maintenance of steam or internal combustion engine plant of the type and capacity approved by the Sanitary Engineer ; and (iii) five years' experience in a water-work or drainage pumping station: Provided that in the case of candidates possessing practical training experience prescribed in class II (c) (ii), the period of five years aforesaid shall be reduced by the period of the practical training experience gained in a water works or drainage pumping station.
(11) Electricians	(*a*) Eligibility for promotion to the IV Form; and (*b*) one year's experience in pumps and pumping machinery ; and three years' experience as an electrician or an equivalent service in an electrical undertaking or engineering firm undertaking installations and repairs to electrical and pumping machinery :

Description of post. (1)	Minimum qualificatus. (2)
(11) Electricians—*cont.*	Provided that the requisite experience shall be reduced to two years in the case of candidates who have undergone a satisfactory course in electrical or mechanical engineering in a Government institution or any other institution recognized by the Mechanical Expert and approved by the Sanitary Engineer or who hold the L.M.E.E. diploma of the Osmania Technical College, Hyderabad.

(G.O. No. 3750, L. & M., dated 21st September 1932, as amended by G.O. No. 447, P.H., dated 23rd February 1934, G.O. No. 3270, L. & M., dated 13th July 1934, and G.O. No. 4262, L. & M., dated 17th October 1935.)

(G.O. No. 1656, L.A., dated 27th May 1942, G.O. No. 2235, L.A., dated 26th July 1943, and G.O. No. 2485, L.A., dated 28th August 1943.)

(G.O. No. 149, L.A., dated 25th January 1944.)

(G.O. No. 506, L.A., dated 14th March 1947.)

(G.O. No. 1648, L.A., dated 27th September 1947.)

(G.O. No. 56, L.A., dated 7th January 1950.)

(G.O. No. 38, L.A., dated 9th January 1951.)

(G.O. No. 1992, L.A., dated 26th May 1953.)

(G.O. No. 508, L.A., dated 2nd April 1954.)

(G.O. No. 1742, L.A., dated 16th December 1954.)

25. ELECTRICAL ENGINEERING ESTABLISHMENTS—QUALIFICATIONS.

No person shall be appointed to any of the posts under a municipal council specified in column (1) of the table annexed hereto unless he possesses the qualifications specified in the corresponding entry in column (2) thereof :—

TABLE.

Description of post. (1)	Minimum qualifications. (2)
1. Power-house Foreman.	(*a*) (i) A pass in the VIII Standard or a pass in III Form; (ii) a certificate of competency in internal combustion engine of the type concerned granted by the Board of Examiners or a Certificate in Mechanical Engineering of the Chengalvaroya Naicker's Technical Institute, Vepery, the Government School of Technology, Madras, or any other institution approved by the Chief Electrical Inspector to Government; and (iii) practical experience for a period of not less than seven years in the operation and maintenance of an electric gathering station with internal combustion engines of 50 b.h.p. minimum size ; or (*b*) a certificate of first-class Engineer-operator issued by the Board of Examiners.

Description of post. (1)	*Minimum qualifications.* (2)
2. Head driver	(a) (i) A pass in VIII Standard or pass in III Form ; (ii) a certificate of competency in internal combustion engine of the type concerned granted by the Board of Examiners or a certificate in Mechanical Engineering of the Chengalvaraya Naicker's Technical Institute, Vepery, the Government School of Technology, Madras, or any other institution approved by the Chief Electrical Inspector to Government ; and (iii) practical experience for a period of not less than seven years in the operation and maintenance of internal combustion engines of 50 b.h.p. minimum size : provided that preference shall be given to candidates who, in addition, possess experience in the operation of alternating electric plant ; or (b) a certificate of first-class Engineer-operator issued by the Board of Examiners.
3. Driver	(a) (i) A pass in the VIII Standard or a pass in III Form ; (ii) a certificate of competency in internal combustion engine of the type concerned granted by the Board of Examiners or a Certificate in Mechanical Engineering of the Chengalvaraya Naicker's Technical Institute, Vepery, the Government School of Technology, Madras, or any other institution approved by the Chief Electrical Inspector to Government ; and (iii) practical experience for a period of not less than five years in the operation and maintenance of internal combustion engines of 50 b.h.p. minimum size : provided that preference shall be given to candidates who, in addition, possess experience in the operation of alternating electric plant; or (b) a certificate of second-class Engineer-operator issued by the Board of Examiners.
4. Engine fitter	(a) A pass in the V Standard ; and (b) practical experience for a period of not less than five years in erection, fitting and maintenance of electrical and mechanical appliances of the type to be handled : provided that preference shall be given to candidates who possess driving experience.
5. Switch board operator.	(a) A pass in the VIII Standard or a pass in III Form ; and (b) practical experience in electrical operation and maintenance for a period of not less than three years, out of which at least two years should have been spent in the type of work concerned.
6. Line Foreman ..	(a) A completed Secondary School-Leaving Certificate issued under the authority of the Government of Madras (the holder of which

Description of post.	*Minimum qualifications.*
(1)	(2)

6. Line Foreman—*cont.* .. is declared to be eligible for the University Course), or any equivalent examination held by any of the other Universities mentioned in Annexure I or the general educational qualification specified in Annexure II to the rules prescribing qualifications for officers and servants of municipal councils, published with the late Local Self Government Department Notification No. 1522, dated the 2 th October 1935, at page 562 of Part I-A of the *Fort St. George Gazette*, dated the 3rd December 1935, as subsequently amended, or the Indian Army Special Certificate of Education ;

(*b*) (i) Diploma in Electrical Engineering issued by the Government School of Technology, Madras, prior to the 1st April 1939, or of the Victoria Jubilee Technical Institute, Bombay ; or

(ii) Diploma of L.E.E. issued by the Technological Diploma Examination Board, Madras, after the 1st April 1939 ; or

(iii) L.E.E. Diploma of Mysore University ; or

(iv) the All India Certificate in Electrical Engineering awarded by the All India Council for Technical Education ; or

(v) Diploma or certificate of any other institution approved by the Chief Electrical Inspector to Government ; and

(*c*) practical experience in electrical operation and maintenance for a period of not less than ten years, out of which at least six years should have been spent in the maintenance and operation of high tension lines and sub-stations of the type concerned.

Preference shall be given to candidates who have some administrative experience.

7. Line Inspector, Grade I.

(*a*) A pass in the VIII Standard or a pass in the III Form ; and

(*b*) practical experience in electrical operation and maintenance for a period of not less than eight years, out of which at least five years should have been spent in the maintenance and operation of high-tension lines of the type concerned.

8. Line Inspector, Grade II.

(*a*) A pass in the VIII Standard or a pass in the III Form ; and

(*b*) practical experience in electrical operation and maintenance for a period of not less than five years out of which at least three years should have been spent in the maintenance and operation of high-tension lines of the type concerned.

9. Testing Assistant, Grade I.

(*a*) (i) Diploma in Electrial Engineering issued by the Government School of Technology, Madras, prior to 1st April 1939, or of the Victoria Jubilee Technical Institute, Bombay ; or

Description of post. (1)	Minimum qualifications. (2)
9. Testing Assistant, Grade I—*cont.*	(ii) Diploma of L.E.E. issued by the Technological Diploma Examination Board, Madras, after 1st April 1939; or (iii) the Higher Certificate of the School of Engineering, Bangalore; or (iv) Diploma in Electrical Engineering of the College of Engineering, Trivandrum: or (v) the All-India certificate in Electrical Engineering awarded by the All-India Council for Technical Education; or (vi) diploma or certificate of any other institution approved by the Chief Electrical Inspector to Government; and (*b*) practical experience in electrical testing for a period of not less than five years.
10. Testing Assistant, Grade II.	(*a*) (i) Diploma in Electrical Engineering issued by the Government School of Technology, Madras, prior to 1st April 1939, or of the Victoria Jubilee Technical Institute, Bombay; or (ii) Diploma of L.E.E. issued by the Technological Diploma Examination Board, Madras, after 1st April 1939; or (iii) the Higher Certificate of the School of Engineering, Bangalore; or (iv) diploma in Electrical Engineering of the College of Engineering, Trivandrum; or (v) the All-India certificate in Electrical Engineering awarded by the All-India Council for Technical Education; or (vi) Diploma or certificate of any other institution approved by the Chief Electrical Inspector to Government; and (*b*) practical experience in electrical testing for a period of not less than two years.
11. Electrician	(*a*) A pass in the VII Standard or a pass in the II Form; and (*b*) practical experience for a period of not less than four years on distribution works out of which at least one year should have been spent on house service work and maintenance of meters: provided that preference shall be given to candidates who possess meter testing experience.
12. Instrument repairer.	(*a*) A pass in the VII Standard or a pass in the II Form; and (*b*) practical experience for a period of not less than four years in the maintenance of batteries and repairs to watches and meters.
13. Wireman (including Lineman, Fuseman, etc.)	(*a*) A pass in the V Standard; and (*b*) practical experience in electrical operation and maintenance for a period of a not less than three years out of which at least two years should have been spent on the type of work concerned.

Description of post. (1)	*Minimum qualifications.* (2)
14. Lorry driver ..	(*a*) Sound physique ; (*b*) ability to read and write language or languages of the district or English ; (*c*) possession of a current driving licence without police or magisterial endorsement for the past three years ; and (*d*) recent experience for one year in driving lorries.
15. Lascar (includes helper and switcher).	Association on electrical construction works for a period of not less than six months.
16. Telephone call boy.	(*a*) Ability to read and write the language or languages of the district and English ; and (*b*) age not to exceed eighteen years.

Provided that the period of practical experience referred to in column (2)—

(*a*) against items 1 to 3 shall be reduced—

(i) by three years in the case of a holder of the Diploma of L.M.E. issued by the Government School of Technology, Madras, prior to 1st April 1939;

(ii) by three years in the case of a holder of the diploma of L.M.E. issued by the Technological Diploma Examination Board, Madras, after 1st April 1939;

(iii) by three years in the case of a holder of the All-India certificate in Mechanical Engineering issued by the All-India Council for Technical Education; and

(iv) by such period as may be determined by the Chief Electrical Inspector to Government in accordance with the duration and standard of the course of training in the case of a holder of a diploma or certificate of any other institution;

(*b*) against item 4 shall be reduced by two years in the case of a candidate who possesses a certificate of competency as fitter granted by the Board of Examiners;

(*c*) against items 5 and 13 shall be reduced by two years in the case of a candidate who possesses a Wireman's certificate of the Government School of Technology, Madras, or any other institution approved by the Chief Electrical Inspector to Government, Madras;

(*d*) against items 6 to 8 and 11 shall be reduced—

(i) by three years in the case of a candidate who has successfully undergone a course of training for the diploma in Electrical Engineering of—

(1) the Victoria Jubilee Technical Institute, Bombay, or

(2) the Government School of Technology, Madras, prior to 1st April 1939, or

(3) the School of Engineering, Bangalore, or

(4) any other institution approved by the Chief Electrical Inspector to Government, Madras.

(ii) by one year in the case of a candidate who has completed a course of training in any of the correspondence schools recognized for the purpose by the Chief Electrical Inspector to Government, Madras, or who has obtained a group certificate in Electrical Engineering issued under the authority of the Government of Madras;

(iii) by three years in the case of a candidate who holds the Diploma of L.E.E. issued by the Technological Diploma Examination Board, Madras, after 1st April 1939; and

(iv) by three years in the case of a candidate who holds the All-India certificate in Electrical Engineering issued by the All-India Council for Technical Education; and

(*e*) against items 9 and 10 shall be reduced by one year in the case of a candidate who has obtained practical experience after the completion of the diploma course for not less than—

(i) one year in an electrical standards laboratory; or

(ii) fifteen months of which the first twelve months have been spent in a Government Meter Relay Test Station and the last three months in an electrical standards laboratory:

Provided further that in respect of local bodies owning and maintaining electric undertakings without high tension lines and local bodies not owning electric undertakings and not having high tension lines but maintaining street lights and low tension installations only, instead of the practical experience of at least five years or three years in high tension lines prescribed as a qualification for the Line Inspector, Grade I or Grade II in column (2) against items 7 and 8 of the rule, a practical experience of at least five years or three years, as the case may be in the lines of the type concerned shall be required.

(G.O. No. 4019, L.A., dated 17th October 1939.)

(G.O. No. 1796, L.A., dated 16th May 1940.)

(G.O. No. 2304, L.A., dated 19th August 1941.)

(G.O. No. 1301, L.A., dated 6th April 1942.)

(G.O. No. 1269, L.A., dated 8th June 1945.)

(G.O. No. 1225, L.A., dated 11th June 1949.)

(G.O. No. 928, L.A., dated 26th April 1950.)

(G.O. No. 764, L.A., dated 20th April 1951.)

(G.O. No. 1250, L.A., dated 11th June 1953.)

(G.O. No. 273, L.A., dated 26th February 1954.)

26. QUALIFICATIONS FOR SURVEYORS EMPLOYED BY MUNICIPAL COUNCILS.

A person appointed as a surveyor by a municipal council shall, within the period of his probation, pass the Deputy Surveyor's Test * :

Provided that nothing contained in this rule shall apply to a person who holds the Upper or Lower Subordinate Certificate of the College of Engineering, Guindy, but such person shall not be eligible for confirmation in his appointment as a surveyor under a municipal council until he passes the Deputy Surveyor's Test.

* ANNEXURE.

Deputy Surveyor's Test.

1. Arithmetic—Up to decimal fractions and square root.

2. Handwriting and dictation.

3. The whole of the book entitled **Land Surveying for Village Karnams.**

4. Survey Manual, 1923—

Chapters I, II, III, VI and VII—Whole.

Chapter X, rules 3 to 13.

Chapter XI, rules 1 to 6.

Chapter XII, rules 1 to 30.

Chapter XIII, rules 1 to 133.

Chapter XVI, rules 16 to 36.

Chapter XVII, rules 241 to 279.

Chapter XIX, all survey instruments except proportional compasses, beam compass, bow compasses and pantograph.

Chapter XX, problems.

5. B.S.O. No. 34—ABC except Appendices III, IV, V, VI, VII, X, XI, XII, XV and XVI.

(G.O. No. 1152, L.A., dated 19th February 1943.)

27. QUALIFICATIONS OF TRACERS EMPLOYED IN THE ENGINEERING DEPARTMENT OF MUNICIPAL COUNCILS.

No person shall be appointed as a tracer in the Engineering department of a municipal council unless he possesses the qualification specified below :—

A pass by the Lower Grade in the Government Technical Examinations in Geometrical Drawing, Building Drawing and Estimating and Freehand Outline and Model Drawing.

(G. O. No. 4033, L.A., dated 21st November 1940.)

28. MADURAI MUNICIPAL COUNCIL—CENTRAL WORKSHOP—QUALIFICATIONS OF STAFF.

No person shall be appointed to any of the posts in the Municipal Central Workshop, Madurai, specified in column (1) of the table annexed hereto, unless he possesses the qualifications specified in the corresponding entries in column (2) thereof:—

TABLE.

Description of post. (1)	*Qualifications.* (2)
1. Superintendent ..	(*a*) A degree in Mechanical Engineering of the Madras University or a Diploma in Mechanical Engineering of the College of Engineering, Guindy, or an equivalent qualification; and (*b*) practical experience of at least five years in a workshop, which in the opinion of the Mechanical Expert is well equipped and which is approved by the Sanitary Engineer.
2. Foreman ..	(1) (*a*) The L. M. E. Diploma of the Victoria Jubilee Technical Institute, Bombay, or of the Government School of Technology, Madras, or the L.M.E. Diploma granted by the Technological Diploma Examination Board of the Government of Madras; and (*b*) practical experience of at least five years in a workshop which in the opinion of the Mechanical Expert is well equipped and which is approved by the Sanitary Engineer; and (2) special knowledge of automobile repairs.
3. Mechanic, I Grade ..	(*a*) Ten years' practical experience in a workshop of a firm or institute, which in the opinion of the Mechanical Expert is a reputed one and which is approved by the Sanitary Engineer; and (*b*) thorough knowledge of automobile repairs.
4. Mechanic, II Grade.	Five years' practical experience in a firm undertaking repairs to automobiles, which in the opinion of the Mechanical Expert is a reputed one and which is approved by the Sanitary Engineer.
5. Fitter	Five years' experience in motor repair works.
6. Blacksmith, I and II Grades.	Five years' experience in smithy works.
7. Turner, I and II Grades.	Five years' experience on the lathes.
8. Machineman ..	Five years' experience in drilling, shaping and planning machine.
9. Mill wright fitter, I and II Grades.	Five years' experience in all round fittings and bench work.
10. Moulder, I and II Grades.	Five years' experience in moulding work.
11. Welder (Gas Electric).	Five years' experience in welding work.

(G.O. No. 1573, L. A., dated 18th May 1942.)
(G.O. No. 716, L. A., dated 13th April 1951.)

29. QUALIFICATION OF OFFICERS AND SERVANTS OF TOWN-PLANNING ESTABLISHMENTS UNDER MUNICIPAL COUNCILS.

No person shall be appointed to any of the posts under a Municipal Council specified in column (1) of the table below unless he possesses the qualification specified in the corresponding entry in column (2) thereof :—

TABLE.

Posts. (1)	*Qualifications.* (2)
(i) Town-Planning Officer.	(i) B.E. Degree (Civil) of the University of Madras; or
	(ii) Civil Engineering Diploma of the College of Engineering, Guindy ; or
	(iii) Civil Engineering Degree or Diploma of any University recognized by the Government of Madras as equivalent to the B.E. Degree (Civil) of the University of Madras ; or
	(iv) Associate Member of the Town-Planning Institute, London ; or
	(v) Associate or Licentiate of any Institution or Association of Architects recognized by the Government of Madras ; or
	(vi) Associate Member of the Institution of Engineers, India ; or
	(vii) Associate Member of the Institution of Civil Engineers or Municipal and County Engineers, London ; or
	(viii) Town-Planning Diploma of any University or examination of any college or school recognised by the Government of Madras as equivalent to the Associate Membership Examination of the Town-Planning Institute, London ; or
	(ix) Upper Subordinate of the College of Engineering, Guindy, with previous experience in town-planning and Engineering in a Municipality for not less than five years out of which three years' experience shall be in town-planning :
	Provided that candidates possessing the qualification specified in item (ix) shall be appointed only if candidates possessing any of the qualifications specified in items (i) to (viii) are not available for appointment and only with the previous approval of the Director of Town-Planning.
(ii) Town-Planning and Building Supervisors.	(i) Upper Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning and Engineering in a Municipality for not less than three years out of which two years' experience shall be in town-planning ; or
	(ii) Lower Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning and Engineering in a Municipality for not less than five years out of which three years' experience shall be in town planning.

Posts. (1)	*Qualifications.* (2)
(ii) Town-Planning and Building Supervisors —*cont.*	Provided that candidates possessing the qualification specified in item (ii) shall be appointed only if candidates possessing the qualifications specified in item (i) are not available for appointment.
(iii) Town-Planning and Building Overseer.	(i) Upper Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning or Engineering in a Municipality for not less than one year; or (ii) Lower Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning or Engineering in a Municipality for not less than two years; or (iii) Service as town-planning and Building Inspector, Grade I, in a Municipality for not less than two years: Provided that candidates possessing the qualifications specified in item (iii) shall be appointed only if candidates possessing the qualifications specified in item (i) or (ii) are not available for appointment: Provided further that candidates not possessing the Upper or Lower Subordinate Diploma of the College of Engineering Guindy, shall be appointed only with the previous approval of the Director of Town-Planning.
(iv) Town-Planning and Building Inspector, Grade I. (v) Town-Planning and Building Inspector, Grade II.	(i) Upper Subordinate Diploma of the College of Engineering, Guindy, or Lower Subordinate Diploma of the College of Engineering, Guindy, with previous experience in town-planning or Engineering in a Municipality for not less than one year: Provided that candidates possessing the Lower Subordinate Diploma shall be appointed to Grade I only if candidates possessing the Upper Subordinate Diploma are not available for appointment; or (ii) Service as town-planning and Building Inspector, Grade II, in a Municipality for not less than two years, in the case of appointment to Grade I, and as town-planning and Building Inspector, Grade III, for not less than one year in the case of appointment to Grade II: Provided that candidates possessing the qualification specified in item (ii) shall be appointed only if candidates possessing qualification specified in item (i) are not available for appointment: Provided further that candidates not possessing the Upper or Lower Subordinate Diploma of the College of Engineering, Guindy, shall be appointed only with the previous approval of the Director of Town-Planning.
(vi) Town-Planning and Building Inspector, Grade III.	(i) Lower Subordinate Diploma of the College of Engineering, Guindy, or (ii) pass in the Government Technical Examinations in Building Drawing, Building Construction and Surveying and experience in town-planning or Engineering in a Municipality for not less than one year; or

Posts. (1)	Qualifications. (2)
(vi) Town-Planning and Building Inspector Grade III—*cont.*	(iii) pass in the Deputy Surveyor's Test with experience for not less than one year as Town Surveyor or as Surveyor or Draughtsman in a Municipality.
(vii) Town-Planning Surveyor or Building Draughtsman, Grade I. (viii) Building Draughtsman, Grade II.	(i) Lower Subordinate Diploma of the College of Engineering, Guindy; or (ii) Any diploma of draughtsman recognized by the Government of Madras; or (iii) Deputy Surveyor's Test; or (iv) pass in the Government Technical Examinations in Building Drawing, Building Construction and Surveying and experience in town-planning or drawing work for not less than six months; or (v) Revenue Draughtsman's Test.
(ix) Town-Planning Tracer.	(i) Any Diploma of draughtsman recognized by the Government of Madras; or (ii) Deputy Surveyor's Test; or (iii) Revenue Draughtsman's Test; or (iv) pass in the Government Technical Examination in Building Drawing or Building Construction and Surveying.

Notwithstanding anything contained in this rule, the Director of Town-Planning may approve the appointment of any person with qualifications other than those specified in this rule to any of the posts if he is satisfied that the qualifications possessed by such person are sufficient or suitable for the duties of the post and provided the period of such appointment does not exceed one year at a time.

(G.O. No. 2871, P.H., dated 14th October 1944.)

(G.O. No. 2937, Health, dated 24th August 1951.)

Education.

30. APPOINTMENT OF HEADMASTERS AND HEADMISTRESSES OF HIGH SCHOOLS UNDER MUNICIPAL COUNCILS.

1. Every vacancy in the post of headmaster or headmistress of a high school with Form V or Form VI as the highest class under a municipal council shall, subject to the provisions of rule 3 (3), be filled by the Appointment Committee of the council (hereinafter referred to as the Appointment Committee) from a panel of suitable candidates drawn up by the Divisional Inspector of Schools in the case of boys' schools and by the Inspectress of Girls' Schools in the case of girls' schools :

Provided that it shall be open to the Appointment Committee, in order to avoid dislocation of work or for other reasons to be recorded in writing, to appoint persons not in the panel for periods of one month and less, without probationary rights.

NOTE.—If at the time a vacancy in the post of headmaster/headmistress occurs in a school, the most senior among the probationary headmasters/headmistresses be serving as B.T. or B.Ed. Assistants in the same school, he/she shall forthwith be appointed in that vacancy. If there is no such probationer and if it is decided to take action under the proviso to this rule to fill the vacancy, a probationer in the post of headmaster/headmistress serving as B.T. or B.Ed. Assistant in the school shall be preferred to any one else in the school, even though the period of such incubency shall not count for probation.

2. The following procedure shall be adopted in drawing up the panel :—

(1) The Appointment Committee shall send to the Divisional Inspector of Schools or the Inspectress of Girls' Schools concerned, a list of all the B.T. or B.Ed. Assistants in the service of the municipal council who have put in a service of not less than ten years and whose names are not already in the panel together with recommendations of the Appointment Committee as to who among such persons, are, in its opinion, fit for inclusion in the panel and a detailed statement of the reasons for such recommendations. Such list shall be sent in December immediately preceding the year for which the panel is to be drawn up. If the Divisional Inspector of Schools or the Inspectress of Girls' Schools finds that the list does not contain a sufficient number of candidates suitable for appointment as headmaster/headmistress, it shall be open to the Divisional Inspector or the Inspectress to call for the lists of other B.Ts. and B.Eds. in the service of the council who have not put in ten years of service and draw up the panel from among them. The Appointment Committee, the Divisional Inspector of Schools and the District Educational Officer sitting together in the case of boys' schools and the Appointment Committee and the Inspectress of Girls' Schools sitting together in the case of girls' schools shall draw up a panel of suitable candidates, taking into consideration the list sent by the Appointment Committee. If the Divisional Inspector or the Inspectress is unable to accept any of the recommendations of the Appointment Committee a reference shall be made to the Director of Public Instruction whose decision in the matter shall be final. The panel thus drawn up which shall be treated as confidential shall be communicated to the Executive Authority of the Council not later than the 1st May.

NOTE.—For the purpose of the ten years' qualifying service for appointment as headmasters/headmistresses mentioned above, the previous service, if any, of an Assistant under private management or in the Military department shall be taken into account when there are no Assistants with ten years' service and the claims of no senior are affected thereby.

(2) It shall be the duty of the Inspecting Officers aforesaid to draw up at the same time a full minute—

(a) in regard to the inclusion of new names every year;

(b) in regard to the assignment of the order of preference in Group A referred to in rule 3 (2) when the panel is drawn up for the first time under these rules, and send a copy of the same to the Director of Public Instruction along with a copy of the panel; and

(c) in regard to the non-inclusion of any B.T. or B.Ed. Assistant or Assistants serving under the council.

3. (1) The number of persons whose names should be included in the panel in any one year shall be determined as follows :—

The Executive Authority shall intimate to the Divisional Inspector or the Inspectress, as the case may be, not later than the 1st January of each year—

(a) the number of permanent vacancies that would occur by superannuation of existing incumbents during the twelve months commencing from the 1st May of that year;

(b) the number of probationers who are expected to revert to the B.T. or B.Ed. cadre by the 1st May of that year; and

(c) the number of vacancies that may arise on account of the opening of new schools.

The number of persons to be included in the panel for the year will be equal to twice the number of permanent vacancies referred to in clause (a) less the number referred to in clause (b) subject ordinarily to a maximum of five. Deviations from this rule will require the prior approval of the Director of Public Instruction :

Provided, however, that where only permanent vacancy is expected to arise and neither a probationer nor a person in the panel not appointed hitherto is expected to be available for appointment to the vacancy, the panel may consist of three persons if the appointment committee so desires.

(2) The persons included in a panel shall be placed in two groups, as follows :—

Group A.—Persons, if any, already included in the panel drawn up for the preceding year and not appointed as headmaster/headmistress arranged according to the year in which their names were first included in the panel and in the order of preference specified therein :

Provided that in respect of persons included in a panel drawn up before the commencement of these rules, the order of preference shall be assigned to them by the authority drawing up the panel for the first time under these rules on the same basis as for inclusion in Group B.

Group B.—Persons newly included, arranged in the order of preference based on their qualifications, merit and ability, seniority being taken into account only if the qualifications, merit and ability are approximately equal.

(3) Persons whose names are in the panel shall be appointed in the order, in which the names are arranged in the panel, that is to say, those whose names appear in Group A shall be appointed in the order of preference specified therein and only after all such persons have been appointed, appointments shall be made from among the persons in Group B in the order of preference specified therein.

4. (1) If in the opinion of the Divisional Inspector of Schools sitting with the District Educational Officer in the case of boys' schools, or of the Inspectress of Girls' Schools in the case of girls' schools, it is not possible to select a sufficient number of persons from among the qualified assistants in the service of the municipal council to make up the panel, it shall be open to the Divisional Inspector or the Inspectress to request the Executive Authority to invite applications from outsiders by advertisement. The Executive Authority shall take the necessary action and send all the applications received to the Divisional Inspector or the Inspectress, as the case may be.

(2) If the Divisional Inspector and the District Educational Officer or, as the case may be, the Inspectress consider that an interview is necessary, the Divisional Inspector and the District Educational Officer together or the Inspectress shall make a preliminary selection from among the applicants and arrange for an interview and shall then draw up a panel from among the candidates who have been interviewed and from among candidates, if any, already in the service of the municipal council. In regard to the selection of persons who are not in the service of the municipal council, if two candidates are considered equal in qualification, character and efficiency, the candidates belonging to the backward community shall be preferred for appointment as headmaster/headmistress of a high school.

Where in any year or at any time no new names are required for completing the panel and no names have to be omitted, the Divisional Inspector in consultation with the District Educational Officer or, as the case may be, the Inspectress may send the panel to the Executive Authority.

5. It shall be open to the Divisional Inspector or the Inspectress or the Appointment Committee to have any of the names once included in the panel for a year, for reasons arising subsequent to the preparation of the panel, omitted at any time during the year with the prior approval of the Director of Public Instruction.

6. No person whose name is included in a panel for a year and who has not been appointed shall be removed therefrom at the time of making a panel for the subsequent year, except for

reasons to be recorded in writing by the Divisional Inspector and the District Educational Officer or the Inspectress, as the case may be, in consultation with the Appointment Committee.

7. Save as provided in rule 6, persons whose names are included in a panel but who have not been appointed shall be included in every subsequent panel.

8. If in the course of a year, a permanent or an acting vacancy of longer duration than one month occurs or is about to occur and there is no probationer available for appointment and the panel has been exhausted, fresh names may, on the application of the appointment committee, be included in the panel in accordance generally with the provisions of the foregoing rules subject to the condition that the number of names so included shall be not less than two even if the vacancy happens to be an acting vacancy.

9. When a person who has been selected for appointment as headmaster/headmistress under the service of more than one municipal council and who has commenced his/her probation under the service of one of those municipal councils is appointed as headmaster/headmistress under the service of any other municipal council, the appointing authority shall require him/her to elect the municipal council under which he/she wishes to serve.

10. The provisions of these rules shall, so far as may be, apply to persons whose names have been included in the panel or panels drawn up in accordance with the rules hereby superseded.

(G.O. No. 3129, Education, dated 9th December 1948.)
(G.O. No. 1930, Education, dated 4th July 1950.)
(G.O. No. 2301. Education, dated 28th August 1951.)
(G.O. No. 546, Education, dated 25th March 1952.)

31. TEST TO BE PASSED BY HEADMASTERS AND HEADMISTRESSES OF HIGH SCHOOLS UNDER MUNICIPAL COUNCILS.

1. Every person appointed as Headmaster/Headmistress of a high school with Form V or Form VI as the highest class under a municipal council shall be required to pass, during the period of his/her probation, a test as laid down in the annexure. Each Headmaster/Headmistress shall pay a fee of Rs. 6 for appearing for the test.

2. The passing of the test referred to in rule 1 shall not be insisted on in the case of Assistants who commenced their probation as Headmaster/Headmistress before the 12th September 1950. Assistants who commenced such probation on or after the said date shall be required to pass the test within two years from the date of coming into force of these rules :

Provided that the period aforesaid may be extended by one year in deserving cases.

ANNEXURE.

TEST FOR HEADMASTERS/HEADMISTRESSES OF SECONDARY SCHOOLS UNDER MUNICIPAL COUNCILS.

The examination will consist of two papers of three hours' duration as detailed below and will be conducted once a year by the Commissioner for Government Examinations in the month of June in all district head-quarters :—

Paper I, consisting of the Madras Educational Rules, the Madras Inspection Code, the Grant-in-Aid Code, the S.S.L.C. Scheme Provident Fund Rules for servants under local bodies, supervision of teaching and office work and organization.

Paper II, consisting of secondary school accounts, viz., financial statements, fee registers and rules relating to fee concessions, scholarships and administration of Special Fee Funds based on the instructions issued by the Director of Public Instruction, from time to time, and Fundamental Rules and the Subsidiary Rules framed thereunder by the Madras Government—

Part I—Chapters I and II.

Part II—Chapter III.

Part III—Chapter IV—Rules 19 to 43.

Chapter V—Rules 44 and 46 to 48-B.

Chapter VI—Rule 49.

Chapter VIII—Rules 52 to 55.

Chapter IX—Rule 56.

Part IV—Chapter X—Rules 58 to 60, 64, 65, 67 to 80, 82 to 83-A, 85 to 90, 93 and 101 to 104, excepting portions applicable only to Government servants governed by Special Leave Rules.

Chapter XI—Rules 105 to 108-A.

Annexure II—Parts I and III so far as they relate to non-gazetted servants.

Annexure III—Madras Leave Rules, 1933.

The Madras Manual of Special Pay and Allowances, Part II, rules 1 to 12, 17 to 29, 33 to 44, 50 to 57, 67 to 76-A, 82 to 88 and 91 to 98.

The minimum required for a pass is 40 per cent in each paper.

(G.O. No. 2312, Education, dated 30th August 1951.)

(G.O. No. 1350, Education, dated 4th June 1953.)

32. APPOINTMENT OF TEACHERS IN SCHOOLS MAINTAINED BY MUNICIPAL COUNCILS.

1. (1) Save as otherwise provided in sub-rules (2) and (3), every person appointed to a post of teacher in any school maintained by a municipal council shall—

(*a*) if the post is in a secondary school, possess the qualifications laid down in the Madras Educational Rules for the time being in force; and

(*b*) if the post is in an elementary school, possess the qualifications prescribed by the rules for the grant of recognition to elementary schools:

Provided that no holder of a trained teacher's certificate of the lower elementary grade shall be appointed in any elementary school except with the previous consent of the District Educational Officer concerned.

Such consent shall not be necessary for the reappointment of a holder of a trained teacher's certificate of the lower elementary grade who was in service as a teacher in an elementary school maintained by a municipal council prior to the 13th July 1937 and who was ousted for want of a vacancy.

Every consent accorded under the above proviso shall be accompanied by a certificate from the officer concerned to the effect that no person possessing qualifications higher than those specified in the proviso is available for appointment to the post in question.

(2) A person not possessing the qualifications specified in clause (*a*) or clause (*b*) of sub-rule (1), as the case may be, may be appointed to any post referred to in sub-rule (1), with the previous consent—

(i) in the case of a secondary school for boys or any elementary school of the District Educational Officer concerned; and

(ii) in the case of a secondary school for girls, of the Inspectress of Schools concerned.

Every consent accorded under the sub-rule shall be accompanied by a certificate from the officer concerned to the effect that no person possessing the qualifications specified in clause (*a*) or clause (*b*) of sub-rule (1), as the case may be, is available for appointment to the post in question. Such consent shall not be valid for more than one year.

(3) An untrained person may be appointed as teacher in an elementary school with the previous consent of the District Educational Officer concerned, in special cases for a period of not more than one year at a time where it is necessary—

(i) to satisfy local needs, provided that such person posses-ses general educational qualification not inferior to a pass in the III Form and belongs to the locality in which the school is situated; or

(ii) to remove the undue predominance of any cummunity in the personnel of teacher in the elementary schools maintained by the municipal council.

(4) No person who has not attained the age of seventeen years shall be eligible for appointment to any post of teacher in any school maintained by a municipal council, district board or panchayat.

2. (1) The cases of all teachers who were in the service of the municipal council on the first day of April 1934 or in the service of the panchayat on the first day of April 1936 and who do not possess the qualifications specified in clause (*a*) or clause (*b*) of sub-rule (1) of rule 1, as the case may be, shall be referred without delay to the District Educational Officer or the Inspectress, as the case may be, in the case of secondary schools and to the Deputy Inspector in the case of elementary schools :

Provided that such reference shall not be necessary in the case of a holder of a trained teacher's certificate of the lower elementary grade who was in service as a teacher in an elementary school on or before the 13th July 1937.

(2) The officer to whom the case of any teacher is referred under sub-rule (1) shall certify—

(*a*) that the teacher is fit to be sent up for training, or

(*b*) that the teacher is too old to be sent for training but is otherwise fit for retention, or

(*c*) that the teacher is unfit for retention.

(3) (*a*) Teachers in respect of whom the certificate under clause (*a*) of sub-rule (2) is given shall be sent up for training as early as possible and in the order in which they were first appointed.

(*b*) Teachers in respect of whom the certificate under clause (*b*) of sub-rule (2) is given shall be recommended before the 1st October 1940 or by the Executive Authority of the municipal council for the necessary exemption to the Divisional Inspector of Schools in the case of secondary schools for boys, to the Director of Public Instruction in the case of secondary schools for girls and to the District Educational Officer in the case of elementary schools. The Divisional Inspector of Schools, the Director of Public Instruction, District Educational Officer, as the case may be, may grant or refuse to grant the exemption recommended.

3. (1) A woman shall be eligible for appointment or transfer to a secondary school for boys as a teacher.

(2) No man shall be eligible for appointment or transfer to a secondary school for girls as a teacher, unless—

(*a*) he is over 30 years of age, and

(*b*) a woman teacher who is qualified under clause (*a*) or clause (*b*) of sub-rule (1) of rule 1, as the case may be, is not available for appointment.

4. Any expenditure incurred after these rules come into force, in respect of unqualified teachers appointed, or retained in service, otherwise than as provided in these rules, shall be surchargeable on the authority making the appointment or sanctioning or acquiescing in their retention.

(G.O. No. 1192, Education, dated 28th June 1940.)
(G.O. No. 994, Education, dated 27th June 1941.)
(G.O. No. 1803, Education, dated 11th August 1947.)
(G.O. No. 3343, Education, dated 1st November 1949.)

33. APPOINTMENT OF PANDITS OR MUNSHIS, GYMNASTIC INSTRUCTORS, SEWING INSTRUCTORS AND DRAWING MASTERS AS SUCH SEPARATELY UNDER MUNICIPAL COUNCILS.

No pandit or munshi, gymnastic instructor, sewing instructor or drawing master shall be appointed as such separately in any elementary school maintained by a municipal council without the previous sanction of the Government.

(G.O. No. 4891, L. & M., dated 7th December 1932.)

34. APPOINTMENT OF SUPERVISORS OF ELEMENTARY SCHOOLS.

No person who does not hold a trained teacher's certificate either of the collegiate or of the secondary grade shall be appointed as a supervisor of the elementary schools of a municipal council. The chairman thereof shall make such appointments after consultation with the District Educational Officer.

(G.O. No. 4867, L. & M., dated 16th November 1936.)

35. QUALIFICATIONS OF WEAVING AND SPINNING INSTRUCTORS EMPLOYED IN MUNICIPAL ELEMENTARY SCHOOLS.

1. No person shall be appointed as a weaving or spinning instructor in an elementary school maintained by a municipal council in a vacancy which is permanent or which is expected to last for more than three months unless such person has passed the Government Technical Examination in Weaving by the lower grade or has obtained the certificate of the Madras Government Textile Institute Artisan Course :

Provided that if a qualified candidate is not available for appointment in such vacancy, an unqualified person may, in consultation with the Deputy Inspector or with the Sub-Assistant Inspectress of Schools, as the case may be, be appointed until a qualified candidate is available.

2. Rule 1, in so far as it relates to spinning instructors, shall be deemed to have come into force on 25th November 1930 and in so far as it relates to weaving instructors shall come into force on 1st April 1932.

(G.O. No. 816, L. & M., dated 2nd March 1932.)

Medical.

36. QUALIFICATIONS OF MEDICAL OFFICERS AND SUBORDINATES IN THE EMPLOY OF MUNICIPAL COUNCILS.

No person shall be eligible for appointment to the category and by the method specified in columns (1) and (2) of the table below unless he possesses the qualifications specified in the corresponding entry in column (3) thereof :—

TABLE.

Category.	*Method of recruitment.*	*Qualification.*
(1)	(2)	(3)
1 Sub-Assistant Surgeon. 2 Assistant Surgeon.	Direct recruitment.	(1) M.B.B.S. degree, L.M.P., L.M. & S. or D.M. & S. diploma-holders of a University in the State and registered by the Madras Medical Council. (2) Service for a period of not less than one year in one of the following capacities, namely :— (i) House Surgeon, House Physician, Clinical Assistant or Honorary Assistant Surgeon in one of the Government Hospitals in the State or in any of the Local Fund and Municipal Hospitals or Dispensaries ; or (ii) Medical Officer in charge of a subsidized or non-subsidized rural dispensary in the State. (3) Age not exceeding 35 years.
3 Nurse. 4 Ward Attendant. 5 Nursing Orderly.	Direct recruitment.	Qualifications for the time being in force for such posts under the Government of Madras :

Provided that appointment to the category of Assistant Surgeons shall ordinarily be made by promotion of Sub-Assistant Surgeon on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal and that direct recruitment of Assistant Surgeons shall be made only if qualified and suitable Sub-Assistant Surgeons are not available :

Provided further, that in the case of candidates for appointment as Assistant Ourgeons and Sub-Assistant Surgeons in charge of regular dispensaries or hospitals maintained by municipal councils, the Government shall have power to grant exemption from the prescribed age-limit.

(G.O. No. 1435, P.H., dated 5th July 1932.)
(G.O. No. 2195, Health, dated 20th June 1951.)
(G.O. No. 2920, Health, dated 4th August 1953.)

37. QUALIFICATIONS FOR MEDICAL OFFICERS IN AYURVEDIC, UNANI OR SIDDHA HOSPITALS OR DISPENSARIES UNDER THE ADMINISTRATIVE CONTROL OF MUNICIPAL COUNCILS.

No person shall, without the sanction of the Government of Madras accorded by general or special order, be appointed as a medical officer in an Ayurvedic, Unani, Siddha hospital or dispensary under the administrative control of a municipal council unless such person—

(i) has been registered under class "A" referred to in rule 2 of the Rules for the Registration of Practitioners of Indian Medicine; and

(ii) has not on the date of appointment attained, if a man, the age of 27 years and if a woman, the age is 30 years:

Provided that in the case of a man belonging to the Muslim community or to the Scheduled Classes the age-limit shall be thirty.

(G.O. No. 2351, P.H., dated 11th October 1935.)
(G.O. No. 3020, P.H., dated 30th September 1942.)

38. QUALIFICATIONS FOR COMPOUNDERS AND MATERNITY ASSISTANTS UNDER MUNICIPAL COUNCILS.

1. No person shall be appointed as a compounder under a municipal council unless such person possesses the qualifications laid down for the time being for selection or admission to the service of the Government of Madras (hereinafter referred to as Government) as a compounder (G.O. No. 220, P.H., dated 17th January 1940).

1-A. Appointment as a compounder shall be—

(i) by transfer from the category of nursing orderlies who are fully qualified and suitable for appointment as compounders, or

(ii) if no such nursing orderly is available for appointment, by direct recruitment.

2. No person shall, without the sanction of the Government accorded by a general or special order, be appointed as a maternity asisstant under a municipal council unless such person possesses the qualifications laid down for the time being for selection for admission to the service of the Government as a maternity assistant.

Exception.—Nothing contained in this rule shall apply to a maternity assistant appointed to be in charge of a maternity and child-welfare centre under a municipal council.

(G.O. No. 2744, P.H., dated 21st October 1935.)
(G.O. No. 1875, P.H., dated 6th August 1943.)
(G.O. No. 503, P.H., dated 19th February 1946.)
(G.O. No. 2421, Health, dated 9th July 1951.)
(G.O. No. 2821, Healh, dated 13th August 1951.)

39. QUALIFICATIONS FOR COMPOUNDERS IN AYURVEDIC, SIDDHA OR UNANI HOSPITALS OR DISPENSARIES UNDER THE ADMINISTRATIVE CONTROL OF MUNICIPAL COUNCILS.

1. No person shall be appointed as a compounder in an Ayurvedic, Siddha or Unani hospital or dispensary under the administrative control of a municipal council unless such person—

(1) holds the diploma of qualified compounder in the Ayurvedic, Siddha or Unani system of medicine as the case may be issued by the Government. Board of Examiners in Indian Medicine, and

(2) is able to read and write English, the standard required being that of a pupil in the III Form of a recognized school.

2. No person shall be appointed as a compounder in an Ayurvedic, Siddha or Unani hospital or dispensary under the administrative control of municipal council if such person has on the date of appointment attained the age of 30 years.

(G.O. No. 3554, P.H., dated 7th October 1938.)

(G.O. No. 3342, P.H., dated 28th October 1942.)

(G.O. No. 3314, P.H., dated 24th December 1943.)

(G.O. No. 897, P.H., dated 18th March 1949.)

(G.O. No. 2734, Health, dated 3rd August 1951.)

40. QUALIFICATIONS FOR COMPOUNDERS IN PHARMACIES OF INDIGENOUS MEDICINE.

No person shall be appointed as a compounder in a pharmacy of Indigenous Medicine under the administrative control of a municipal council unless such person has—

(*a*) the qualifications prescribed for compounders in Ayurvedic, Siddha or Unani hospitals or dispensaries under the administrative control of municipal councils and published with Public Health Department Notification No. 731, dated the 7th October 1938, at page 661 of Part I-A of the *Fort St. George Gazette*, dated the 18th October 1938; and

(*b*) five years' service as a compounder in a hospital or dispensary of Indigenous Medicine:

Provided that preference shall be given to persons who have rendered compounders' service under the municipal council concerned.

(G.O. No. 942, P.H., dated 27th March 1946.)

(G.O. No. 494, Health, dated 12th February 1951.)

41. APPOINTMENT AND QUALIFICATIONS OF VETERINARY SURGEONS UNDER MUNICIPAL COUNCILS.

No person shall be appointed as a Veterinary Surgeon under a municipal council except in consultation with the Director of Veterinary Services and unless such person has not attained the age of 32 years and possesses the qualifications other than the one relating to age for the time being in force, for appointment to the Madras Veterinary Subordinate Service—Class I—Veterinary Assistant Surgeons.

(G.O. No. 341, L.A., dated 27th January 1939.)

42. QUALIFICATIONS FOR CERTAIN POSTS IN WATER-SUPPLY AND DRAINAGE DEPARTMENTS OF MUNICIPAL COUNCILS.

No person shall be appointed to the posts under a municipal council specified in column (1) of the table below unless he possesses the qualifications specified in the corresponding entries in column (2) thereof :—

Post. (1)	*Qualifications.* (2)
1. Switch board operators.	Must be eligible for promotion to the III Form and possess practical experience in electrical operation and maintenance for a period of not less than three years, provided that the period of practical experience shall be reduced by two years in the case of a candidate who holds a wireman's certificate of the Government School of Technology, Madras, or any other institution approved by the Chief Engineer for Electricity, Madras.
2. (a) Tap Inspectors and (b) Drainage Inspectors.	Must hold a completed Secondary School-Leaving Certificate issued under the authority of the Government of Madras or must have appeared for any other examination which may be considered by the Director of Public Instruction, Madras, to be equivalent to the S.S.L.C. Examination and must possess a certificate of competency for water-works pipe-line fitters granted under the authority of the Government of Madras, or experience for a minimum period of ten years as pipe-line fitter.
3. Meter Mechanics ..	Must possess— (i) the qualifications prescribed for a headworks-fitter ; and (ii) experience in the repair of meters for a period of one year or experience for a minimum period of ten years as headwork fitter.
4. Meter readers ..	Must hold a completed Secondary School-Leaving Certificate issued under the authority of the Government of Madras, or must have appeared for any other examination which may be considered by the Director of Public Instruction, Madras, to be equivalent to the S.S.L.C. Examination, and must have experience in the repair of meters.

Post. (1)	Qualifications. (2)
5. Filter Operators, I Grade.	Must possess— (i) the Lower Subordinate Diploma of the College of Engineering, Guindy, or the diploma in Mechanical Engineering of the Government School of Technology, Madras, issued prior to 1939 or of the Technological Diploma Examination Board issued in or after 1939, or the L.M.E. Diploma of the Oosmania Technical College, Hyderabad, or a certificate countersigned by the Inspector of Industrial Schools, Madras, of having satisfactorily completed the Mechanical Engineering course of not less than three years in the Chengalvaroya Naicker's Techinical Institute, Madras, or the full five years course in a Government or Aided Industrial School, provided that preference shall be given to candidates possessing the Lower Subordinate Diploma of the College of Engineering, Guindy ; and (ii) practical experience in the working of mechanical filters. NOTE.—If a candidate with the requisite practical experience is not available, a candidate without such experience may be selected on condition that he undergoes training for three weeks at the Kilpauk Experimental Filters, Madras, at his cost before joining duty.
6. Filter Operators, II Grade.	Must possess— (i) the qualifications prescribed for a pipe-line fitter ; and (ii) practical experience specified for filter operator, I Grade.
7. Sewage Farm Superintendents, I and II Grades.	Must possess the B.Sc. Decree in Agriculture of the University of Madras.

(G.O. No. 729, P.H., dated 15th March 1944.)
(G.O. No. 669, Health, dated 28th February 1949.)
(G.O. No. 555, Health, dated 20th February 1952.)
(G.O. No. 695, Health, dated 27th February 1953.)
(G.O. No. 3696, Health, dated 5th October 1953.)

(138) In municipalities where water-works have been electrified, the technical staff in the electrical works both in the power-house and in the water-works, should be deemed to be separate units for purposes of appointment, promotion, etc.

(G.O. No. 3862, Health, dated 10th November 1953.)

43. QUALIFICATIONS OF WATER-WORKS SUPERINTENDENT AND DRAINAGE SUPERINTENDENT IN MADURAI MUNICIPALITY, ETC.

No person shall be eligible for appointment to the post of Water-works Superintendent or Drainage Superintendent in the Madurai Municipality or to the post of Water-works Superintendent in the Tiruchirappalli Municipality, unless he possesses the qualifications specified below. The method of recruitment to the posts shall be direct recruitment or transfer from Government, Municipal, District Board or Panchayat Service.

Nothing in this rule shall apply to persons, who, before the date of publication of this notification in the *Fort St. George Gazette*, have been appointed substantively to any of the posts aforesaid, or to persons, who, before that date, have commenced their probation or have been declared to have completed their probation in any such post.

QUALIFICATIONS.

I. (*a*) The degree of B.E. (Mechanical) of the University of Madras or a degree of any other University recognized by the State Government as equivalent thereto, and

(*b*) two years' experience in a pumping station or in installation, repairs and maintenance of electrically driven pumping sets under a firm of engineering contractors which undertakes such work and which has ben approved by the Sanitary Engineer;

or

II. (*a*) The L.E.E. or L.M.E. diploma, and

(*b*) twelve years' experience in a pumping station of which at least three years shall have been in the capacity of an Electrical Superintendent.

(G.O. Ms. No. 2445, P.H., dated 6th October 1943.)
(G.O. No. 4266, Health, dated 19th December 1950.)

44. QUALIFICATIONS FOR POST OF WATER-WORKS SUPERINTENDENT UNDER THE SALEM MUNICIPAL COUNCIL.

No person shall be eligible for appointment to the post of Water-works Superintendent in the Salem Municipality unless he possesses the qualifications specified below. The method of recruitment to the post shall be direct recruitment or transfer from Government, Municipal, District Board or Panchayat Service.

QUALIFICATIONS.

I. (*a*) The degree of B.E. (Electrical) or B.E. (Mechanical) of the University of Madras or a degree of any other University recognized by the State Government as equivalent thereto; and

(*b*) two years' experience in a pumping station or in installation, repairs and maintenance of electrically driven pumping sets under a firm of engineering contractors which undertakes such work and which has been approved by the Sanitary Engineer to Government;

or

II. (*a*) The L.E.E. or L.M.E. diploma, and

(*b*) twelve years' experience in a pumping station of which at least three years shall have been in the regular capacity of an Electrical Superintendent.

(G.O. Ms. No. 384, Health, 5th February 1952.)

Miscellaneous.

45. MUNICIPAL COUNCILS—ELECTRICAL DEPARTMENTS—CLERKS AND ACCOUNTANTS—QUALIFICATIONS.

No person shall be appointed or retained on or after the 1st January 1942, in the post of clerk dealing with electric licensee's accounts or in the post of accountant in the electrical department of a municipal council holding a licence granted under the Indian Electricity Act, 1910, and no person shall be appointed on or after the 1st April 1943 in the post of store-keeper in the electrical department of such a municipal council, unless he possesses the qualifications specified below :—

Description of post. (1)	*Minimum qualifications.* (2)
1. Clerk dealing with electric licensee's accounts.	(*a*) In the case of persons who were in the service of the Government in the Electricity Department or in the service of any local board or municipal council as clerks or accountants on or before the 16th October, 1936— (i) A pass in the Commercial Book-keeping portion of departmental test examination for clerks in the Local Fund Audit Department; or possession of not less than 45 per cent of marks in Book-keeping at the Secondary School-Leaving Certificate Public Examination; or a pass in the Government Technical Examination in Book-keeping by the Lower grade; and (ii) a course of training for a period of two months in electric licensee's accounts in any one of the municipalities specified in column (1) of the Schedule below to be undergone to the satisfaction of the Municipal Electrical Engineer concerned followed by one month's training in accounts in the office specified in the corresponding entry in column (2) thereof to be undergone to the satisfaction of the Superintending Engineer concerned. (*b*) In the case of other persons— (i) The general educational qualification specified in Annexure II to the rules prescribing qualifications for officers and servants of municipal councils, published with the late Local Self Government Department Notification No. 1522, dated the 29th October 1935, at page 562 of Part I-A of the *Fort St. George Gazette*, dated the 3rd December 1935, as subsequently amended on the Indian Army Special Certificate of Education; (ii) a pass in Part I of the Account Test prescribed for the subordinate officers in Government service; (iii) a pass in the Commercial Book-keeping portion or departmental test examination for clerks in the Local Fund Audit Department; or

Description of post. (1)	*Minimum qualifications.* (2)
1. Clerk dealing with electric licensee's accounts—*cont.*	possession of not less than 45 per cent of marks in Book-keeping at the Secondary School-Leaving Certificate Public Examination ; or a pass in the Government Technical Examination in Book-keeping by the Lower grade ; and (iv) a course of training for a period of two months in electric licensee's accounts in any one of the municipalities specified in column (1) of the schedule below to be undergone to the satisfaction of the Municipal Electrical Engineer concerned followed by one month's training in accounts in the office specified in the corresponding entry in column (2) thereof to be undergone to the satisfaction of the Superintending Engineer concerned.
2. Accountant ..	(*a*) In the case of persons who were in the service of the Government in the Electricity Department or in the service of any local board or municipal council as clerks or accountants on or before the 16th October 1936— (i) The qualification prescribed for clerks dealing with electric licensee's accounts in clauses (a) (i) and (*a*) (ii) above and (ii) A pass in Part I of the Account Test prescribed for the subordinate officers in Government service. (*b*) In the case of other persons— (i) The qualification prescribed for clerks dealing with electric licensee's accounts in clauses (*b*) (i), (*b*) (ii) and (*b*) (iv) above ; and (ii) A pass in the Government Technical Examination in Book-keeping by the higher grade.

Provided that a clerk dealing with electric licensee's accounts or an accountant employed in the electrical department of any such municipal council who has before the 1st January 1942 appeared for any of the said tests or examinations after having passed all the other tests or examinations, may be retained as a clerk dealing with electric licensee's accounts or as an accountant, as the case may be, until the publication of the result of the test or examination. In case he fails to pass the test or examination for which he has so appeared he shall not be retained as a clerk dealing with electric licensee's accounts or as an accountant in the electrical department :

Provided further, that a clerk dealing with electric licensee's accounts, or an accountant employed in the electrical department of a municipal council who has not on the 1st January 1942 completed the course of three months' training in electric licensee's accounts but has commenced the training before that date and is otherwise fully qualified may be retained in the service as such clerk or accountant :

Provided also that a clerk dealing with electric licensee's accounts or an accountant employed in the electrical department of a municipal council who possesses the B.Com. Degree of the

Madras or the Annamalai University or who secures a complete pass in the Intermediate Examination with Accountancy as optional subject in Part III of the Madras University shall not be required to pass in the Commercial Book-keeping portion of the Departmental Test Examination for Clerks in the Local Fund Audit Department or its alternative qualfications referred to in clause (*a*) (i) or (*b*) (iii) aganst item 1 above.

Description of post. (1)	*Minimum qualifications.* (2)
3. Store-keepers in electrical department of municipal councils.	(*a*) The qualification prescribed for clerks dealing with electric licensee's Accounts in clauses (*b*) (i) and (*b*) (ii) above; and (*b*) A course of training for a period of two months in electric licensee's accounts in any one of the municipalities specified in column (1) of the schedule below to be undergone to the satisfaction of the Municipal Electrical Engineer concerned, followed by one month's training in accounts in the office specified in the corresponding entry in column (2) thereof to be undergone to the satisfaction of the Superintending Engineer concerned :—

SCHEDULE.

Name of municipality. (1)	*Office.* (2)
1. Coimbatore Municipality.	Office of the Superintending Engineer, Pykara Electricity System, Coimbatore.
2. Madura Municipality.	Office of the Superintending Engineer, Papanasam Electricity System, Madura.
3. Bezwada Municipality.	Office of the Superintending Engineer, Andhra Power System, Bezwada.

(G.O. No. 1584, L.A., dated 9th June 1941.)
(G.O. No. 1165, L.A., dated 20th February 1943.)
(G.O. No. 1842, L.A., dated 9th November 1946.)
(G.O. No. 810, L.A., dated 3rd May 1947.)
(G.O. No. 12 5, L.A., dated 14th September 1954.)

46. QUALIFICATIONS OF PARK SUPERINTENDENTS UNDER MUNICIPAL COUNCILS.

No person shall be appointed to the post under a municipal council specified in column (1) of the table below unless he possesses the qualifications specified in the corresponding entries in column (2) thereof :—

Description of post. (1)	*Minimum qualifications.* (2)
Park Superintendent.	(i) S.S.L.C. holders who also hold the certificate of proficiency in Horticulture, as a result of training for a year, in all aspects of the subject including ornamental gardening under the Agricultural Department, Government of Madras ; or (ii) Fieldmen in the Agricultural Subordinate Service with the additional qualification secured by attending for one year the Departmental Certificate Course held by the Agricultural Department.

(G.O. No. 2887, L.A., dated 21st October 1941.)
(G.O. No. 787, L.A., dated 4th April 1950.)
(G.O. No. 712, L.A., dated 13th April 1951.)

47. PROVIDENT FUND MAINTAINED BY MUNICIPAL COUNCILS.

SHORT TITLE AND DEFINITIONS.

In these rules for the words 'Local Government' and 'Provincial Government' wherever they occur, the word 'Government' shall be substituted.

1. (1) These rules may be called the Municipal Council Provident Fund Rules.

(2) They shall apply to all provident funds established and maintained by municipal councils except the provident funds relating to inferior and menial servants.

(3) They shall come into force on the first day of April 1932.

NOTE.—In exercise of the powers conferred by section 6 of the Provident Funds Act, 1897 (IX of 1887) the Governor-General in Council has been pleased to extend the provisions of the said Act to all provident funds, established by local bodies and consequently the Provident Funds Act, 1925 (XIX of 1925) applies to all such funds.

2. In these rules unless there is anything repugnant in the subject or context—

(i) 'Emoluments' means pay, leave salary, or subsistence grant, as defined in the Fundamental Rules of Government or in the regulations, if any, framed by the municipal council whichever may be applicable;

(ii) 'Family' means—

(*a*) in the case of a male subscriber, the wife or wives and children of the subscriber, and the widow, or widows, and children of a deceased son of the subscriber:

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently indicates by express notice in writing to the Executive Authority of the municipal council that she shall continue to be so regarded; and

(*b*) in the case of a female subscriber, the husband and children of the subscriber, and the widow or widows and children of a deceased son of the subscriber:

Provided that if a subscriber by notice in writing to the Executive Authority of the municipal council expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels formally in writing her notice excluding him.

NOTE I.—'Children' means legitimate children.

NOTE II.—An adopted child shall be considered to be a child when the Executive Authority of the municipal council, or if any doubt arises in the mind of the Executive Authority of the municipal council, the Government Solicitor, Madras, is satisfied that under the personal law of the subscriber, adoption is legally recognized as conferring the status of a natural child, but in this case only.

(iii) 'Fund' means the provident fund established and maintained by a municipal council;

(iv) 'Government' means the Government of Madras;

(iv-*a*) 'Head of the office' means the Executive Authority of the municipal council; and

(v) 'Leave' means any variety of leave recognized by the Fundamental Rules, the Civil Service Regulations or the regulations framed under section 74 of the Madras District Municipalities Act, 1920, whichever may be applicable to the subscriber.

CONSTITUTION AND MANAGEMENT OF THE FUND.

3. (1) Every municipal council shall establish and maintain a provident fund for the benefit of its officers and servants.

(2) The fund shall be administered by the municipal council and shall be maintained in India in rupees.

4. Subscriptoins to the fund shall be compulsory on such of the permanent officers and servants of the municipal council as are classed as superior in the rules regulating the grant of gratuities by municipal councils to their officers and servants, on such of the temporary officers and servants as are holdng or as are, in the opinion of the municipal council, likely to hold a temporary post in such superior service for not less than three years and who are required by the municipal council to subscribe to the fund and on such of the probationers and approved probationers in such superior service as are required to subscribe to provident fund by or under any rule or regulation with the following exceptions :—

(*a*) employees for whom the municipal council is paying pensionary contribution, and

(*b*) employees entitled to pension from Government or from the municipal council under the orders of Government.

But no such officer or servant shall be qualified to contribute to the provident fund before he attains the age of twenty.

NOTE.—The following classes of employees are permitted to continue to subscribe to the provident fund :—

(i) Persons who are holding posts which have been classified as inferior under the amendments to the gratuity rules issued with G.O. No. 4977, L.A., dated the 18th December 1939, if they were subscribing to the fund prior to the coming into force of the said amendments.

(ii) Persons who were subscribing to the fund but whose posts have, as a result of the standardization of designations and scales of pay of posts by competent authority, been reduced to the inferior service.

Explanation.—(1) Subscribers to the provident fund who are transferred temporarily to non-qualifying service may continue to subscribe during the temporary absence, provided they retain a lien on their permanent posts.

(2) Conservancy overseers and maistris shall be considered as belonging purely to the class of temporary servants and as not entitled to subscribe to the provident fund.

(3) Officers and servants of the municipal council, who are—

(*a*) on probation in substantive vacancies,

(*b*) holding provisionally substantive appointments,

(*c*) officiating in posts which are permanently vacant, or

(*d*) officiating in posts, the permanent incumbents of which do not draw any part of the pay of the said posts or count service in the said posts for purposes of the provident fund may, if permitted by the municipal council, subscribe to the provident fund. The admission of any such officer or servant to the fund shall not take effect from a date prior to the date of the resolution of the municipal council permitting him to subscribe to the fund.

(4) The transfer of permanent servants to temporary duties will not render their service non-qualifying for the purpose of the rule.

NOMINATION.

5. (1) A subscriber shall, as soon as may be after joining the fund, send to the Executive Authority, a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the fund, in the event of his death before that amount has become payable or having become payable has not been paid :

Provided that if, at the time of making the nomination, the subscriber has a family, the nomination shall not be in favour of any person or persons other than the members of his family.

(2) If a subscriber nominates more than one person under sub-rule (1), he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the fund at any time.

(3) Every nomination shall be in such one of the forms set forth in Forms 1 (A) to 1 (D) appended to these rules as is appropriate in the circumstances.

(4) A subscriber may at any time cancel a nomination by sending a notice in writing to the Executive Authority :

Provided that the subscriber shall, along with such notice, send a fresh nomination made in accordance with the provisions of this rule.

(5) A subscriber may provide in a nomination—

(*a*) in respect of any specified nominee, that in the event of his predeceasing the subscriber, the right conferred upon that nominee shall pass to such other person as may be specified in the nomination; and

(*b*) that the nomination shall become invalid in the event of the happening of a contingency specified therein :

Provided that if at the time of making the nomination the subscriber has no family, he shall provide in the nomination that it shall become invalid in the event of his subsequently acquiring a family.

(6) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination clause (*a*) of sub-rule (5) or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of clause (*b*) of sub-rule (5) or the proviso thereto, the subscriber shall send to the Executive Authority a notice in writing cancelling the nomination, together with a fresh nomination made in accordance with the provisions of this rule;

(7) Every nomination made, and every notice of cancellation given by a subscriber shall, to the extent that it is valid, take effect on the date on which it is accepted by the Executive Authority.

(8) *Omitted.*

(9) When a nomination purports to leave any amount otherwise than to a member or members of the subscriber's family, the Executive Authority shall call upon the subscriber to state whether he has a family and if it is found that he has one, the nomination shall not be accepted. A nomination becomes operative only on its being accepted by the Executive Authority.

(10) The Executive Authority shall attach to the statement of account referred to in rule 28 an enquiry whether the subscriber—

(*a*) desires to make any alteration in any nomination made under sub-rule (1); and

(*b*) has acquired a family in cases where the subscriber has made no nomination in favour of a member or members of his family.

(11) The provisions of this rule shall apply *mutatis mutandis* to women subscribers also.

(12) The Executive Authority shall cause to be kept a register of subscribers to the fund and their nominees in Form 9 appended to these rules.

SUBSCRIBERS' ACCOUNTS AND REALIZATION OF SUBSCRIPTIONS.

6. The provident fund shall be formed out of and maintained by (1) subscriptions from subscribers, (2) contributions from the municipal council, and (3) interest derived from investments or paid from the general funds of the municipal council.

7. (1) Every subscriber shall subscribe monthly to the fund when on duty or may, at his option, subscribe during leave.

(2) The amount of subscription shall be fixed by the subscriber himself subject to the following conditions :—

(a) it shall be expressed in whole rupees;

(b) (i) it may be any sum so expressed not less than 6¼ per cent of emoluments (i.e., one anna in the rupee) and not more than 15–5/8 per cent (i.e., two and half annas in the rupee).

(ii) Emoluments for the purposes of this rule shall be calculated at the rate payable in respect of the 31st March of the preceding year :

Provided that in the case of a new subscriber, the rate of pay for the first months shall until the commencement of the next year be taken as emoluments for the purpose of this rule :

Provided also that, if the subscriber is on leave or under suspension on the 31st March of the preceding year his emoluments shall be calculated at the rate payable in respect of the first day after his return to duty :

Provided also that if the subscriber is on temporary duty or on temporary non-qualifying service on the 31st March of the preceding year, his emoluments shall be calculated at the rate payable in respect of the day preceding the day of his entering that temporary duty or temporary non-qualifying service :

Provided also that where the subscription is at the rate of 6¼ per cent of the emoluments of the subscriber, fractions of a rupee shall be rounded to the next higher rupee :

Provided also that in the case of schoolmasters and other officers and servants undergoing training, emoluments for purposes of this rule shall be those drawn by them immediately before their admission into the training institution.

(3) The subscriber shall intimate the fixation of the amount of his monthly subscription in each year in the following manner :—

(a) if he is on duty on the 31st March of the preceding year, by the deduction which he makes in this behalf from his pay bill for that month;

(b) if he is on leave or under suspension on the 31st March of the preceding year by the deduction which he makes in this behalf from his first pay bill after his return to duty.

(4) If the amount of subscription payable contains a fraction of a rupee, it shall be rounded to the nearest whole rupee (eight annas counting as the next higher rupee).

(5) The amount of subscription so fixed shall remain unchanged throughout the year :

Provided that (i) if a subscriber is on duty for a part of a month and on leave for the remainder of that month and if he has elected not to subscribe during leave and (ii) if a probationer or an approved probationer who has been required or permitted by the municipal council to subscribe to the fund is on duty only for a part of a month and has elected not to subscribe during leave, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.

8. Subscriptions due shall be deducted monthly from the establishment pay bills and the deductions shall be adjusted to the credit of the provident fund accounts. Officers other than Executive Authority who issue cheques for disbursement of pay to subscribers shall submit to the Executive Authority monthly a statement in Form No. 13 appended to these rules showing the name of each subscriber, his provident fund account number, the salary disbursed to him and the subscription adjusted on his account to the provident fund. In the case of schoolmasters and others drawing no allowances while under training, the subscriptions due shall be remitted to the treasury by the officers themselves, who shall forward the chalans to the Executive Authority of the municipal council.

9. The amount so credited shall, after the close of each month, be posted in a provident fund ledger to be kept in the municipal office, from the establishment bills or from the statements or chalans referred to in rule 8.

10. (1) At the request in writing of any subscriber, and with the consent of the municipal council any portion or whole of his subscriptions with interest thereon may be invested by the municipal council in a policy of life assurance in such office and for such amount and on such terms as may be mutually agreed upon in writing between such subscriber and the municipal council.

(2) Such policy shall be effected in the name of the subscriber who shall assign the same in favour of the Executive Authority of the municipal council or of such person as the municipal council may from time to time appoint for the purpose. If, however, the subscriber is himself the Executive Authority who does not hold a lien on any substantive post under Government, local board or municipal council or who holds a lien on a post under the municipal council of which he is himself the Executive Authority, he shall assign the same in favour of the chairman of the municipal council. It shall be held, and unless re-assigned as provided for in clause (*c*) or clause (*d*) of the proviso, or in sub-rule (2-A) shall be realized, by the municipal council and the net proceeds on realization shall be credited to the account of the subscriber :

Provided always—

(*a*) that every such policy shall, so long as the subscriber is actually in employment under the municipal council belong to the municipal council and no interest therein shall, during such period, vest in a subscriber on whose life it has been effected, or in his nominees; and neither he nor they shall have any right to interfere therewith;

(*b*) that the municipal council shall not be responsible for any loss or damage that may arise or result from the effecting of any policy under this rule;

(*c*) that on the retirement from service of a subscriber or on the termination of his services either by resignation or as a measure of punishment, or on his transfer to any other local body, the policy effected on his life shall be re-assigned to him.

NOTE.—In cases where a subscriber has taken service under another local body, or has been transferred thereto by a competent authority and the amount to his credit in the provident fund has been transferred to the provident fund of such local body under rule 21, and his policy of life assurance has been re-assigned to him under this proviso he shall assign the same under this sub-rule in favour of the executive authority of the municipal council or the president of the district board according as his transfer is to a municipality or to a local board; and

(*d*) that on the death of a subscriber while in service, the policy effected on his life shall be re-assigned to the nominee appointed by him under rule 5 or to all the nominees appointed by him under that rule jointly, specifying the shares to which each of the nominees is entitled.

(2-A) If such a policy matures before the subscriber quits service, the Executive Authority of the municipal council shall—

(*a*) if the amount assured together with the amount of any bonuses which have accrued is greater than the whole of the amount withdrawn from the fund in respect of the policy with interest thereon at the rate provided in rule 15, re-assign the policy to the subscriber and make it over to him, who shall immediately on receipt of the proceeds from the insurance company, repay to the fund the whole of any amount withdrawn with interest and in case of default, the Executive Authority shall arrange to recover the amount by deduction from the emoluments of the subscriber by instalments or otherwise as the municipal council may direct; and

(*b*) if the amount assured together with the amount of any accrued bonuses is less than the whole of the amount withdrawn from the fund in respect of the policy, with interest thereon at the rate provided in rule 15, realize under sub-rule (2), the amount assured together with any accrued bonuses and shall place the amount so realized to the credit of the subscriber in the fund.

(3) The Executive Authority shall cause to be kept a register of life assurance policies effected under this rule and a register of premia paid in respect of such policies in Forms 11 and 12, respectively, appended to these rules.

10-A. (1) With the previous consent in writing of any subscriber, any portion or whole of his subscriptions with interest thereon may be invested by the municipal council in the Post Office National Savings Certificates.

(2) Investments in the certificates mentioned in sub-rule (1) and their encashment shall be regulated in accordance with the rules issued in that regard by the Government of India from time to time. The certificates shall be purchased in the name of the municipal council with the addition of the name of the subscriber on whose behalf the investment is made as provided in rule B (9) of the Post Office National Savings Certificate Rules, 1944, issued under the authority of the Government of India. The certificates shall be held and unless transferred as provided in clause (ii) or (iii) of the proviso, be encashed at the time of maturity by the municipal council and the proceeds on encashment shall be credited to the account of the subscriber :

Provided always—

(i) that every such certificate shall so long as the subscriber is actually in employment under the municipal council belong to the municipal council and no interest therein shall during such period vest in the subscriber or in his nominees and neither he nor they shall have any right to interfere therewith;

(ii) that in the event of retirement, resignation, dismissal or removal from service of the subscriber before the date of maturity of the certificate the certificate shall, soon after the event, be transferred to the subscriber;

(iii) that in the event of the transfer of a subscriber to another municipal council or local board the certificate shall be transferred to the name of the municipal council or the district board concerned that maintains the provident fund account of the subscriber after the transfer;

(iv) that in the event of the death of the subscriber before the date of maturity of the certificate, the certificate shall be encashed and the amount paid to the person or persons entitled to receive the amount under rule 24 in the manner provided therein;

(v) that in the case of a person serving as a municipal commissioner who holds a lien on a post under a municipal council, the municipal council that maintains his provident fund account may purchase, hold and encash the certificate in the manner provided in this rule even though the person is actually in employment elsewhere.

(3) The Executive Authority shall maintain a register showing the details of investments made in the certificates, the names of the subscribers on whose behalf the purchase is made, the dates of purchase and maturity and the actual dates of encashment. A reference to such investment shall also be given in the account of the subscribers in P.F. Form No. 5 in the column 'Remarks'.

11. The amounts deduced from the pay bills as provident fund deductions and the contributions paid by the municipal council and other sums relating to the provident fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deductions, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest-bearing securities or deposits.

NOTE.—The sums required for the payment of temporary advances and life assurance premia during a month shall be withdrawn from the amounts lodged in the Government treasury under this rule. The balance remaining in the Government treasury at the beginning of a month, out of the deposit made therein till the end of the previous month, shall be remitted into the Post Office Savings Bank not later than the fourth of that month.

12. (1) Investments shall be made as early as practicable in the form of securities or deposits specified below :—

(*a*) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and repayment of principal;

(*b*) non-terminable loans of the Central Government;

(*bb*) Post Office National Savings Certificate;

(*bbb*) 10 years Treasury Savings Deposits;

(*c*) fixed deposits for periods up to three years in the Madras Provincial Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose; and

(*d*) Post Office Savings Bank deposits (only in the case of provident fund balances likely to be required for early disbursement).

Investments shall ordinarily be in item (*a*) above except when there are special reasons for considering that it would be more advantageous to invest in one of the other items. An investment of the kind referred to in item (*c*) above shall be made only with the previous sanction of the authority empowered by the Government in this behalf if it exceeds Rs. 5,000.

(2) The investment of provident fund balances as a loan to the municipal council shall not be permissible nor shall the balances be drawn upon for any purpose other than that for which the fund is constituted.

13. The account opened in the name of each subscriber shall show—

(1) the amount of his subscriptions with interest thereon;

(2) his share of the contribution given by the municipal council with interest thereon; and

(3) the amount of all advances given.

CONTRIBUTION BY LOCAL BODIES.

14. (1) The contribution from the municipal council shall be 6¼ per cent of the subscriber's emoluments drawn on duty and shall be credited to his accounts annually, before the 31st March, or whenever the account is closed under rule 20. Should a subscriber elect to subscribe during leave, his leave salary shall, for the purpose of this rule, be deemed to be emoluments drawn on duty. No contribution shall, however, be payable by the municipal council in respect of the emoluments drawn by the subscriber during the period, if any, of his temporary transfers to non-qualifying service.

(2) The amount of contribution payable shall be rounded to the nearest rupee in the manner provided in sub-rule (4) of rule 7.

(3) When a subscriber in the service of a municipal council is temporarily transferred to take service under another local body or the State Government, the local body or the State Government, as the case may be, shall pay to the provident fund of the municipal council a contribution calculated at 6¼ per cent of the subscriber's emoluments drawn on duty under such local body or the State Government.

INTEREST.

15. (1) The municipal council shall pay to the credit of the account of a subscriber interest at such rate as it may, from time to time, fix with the approval of the Examiner of Local Fund Accounts, on the amount at his credit in the fund.

The rate has been fixed by Government at 4 per cent in the first instance and shall hold good until it is altered by the municipal council under this sub-rule.

(2) Interest shall be credited with effect from 31st March of each year in the following manner :—

(i) on the amount at the credit of a subscriber on the 31st March of the preceding year, less any sums withdrawn during the current year—interest for 12 months;

(ii) on sums withdrawn during the current year—interest from the 1st April of the current year up to the last date of the month preceding the month of withdrawal;

(iii) on all sums credited to the subcriber's account after the 31st March of the preceding year—interest from the date of deposit up to the 31st March of the current year; and

(iv) if the total amount of interest contains a fraction of a rupee, it shall be rounded to the nearest whole rupee (eight annas counting as the next higher rupee).

(3) For the purpose of this rule the date of deposit shall, in the case of recoveries from emoluments, be deemed to be the first day of the month in which they are recovered; and in the case of

amounts forwarded by the subscriber, shall be deemed to be the first day of the month of receipt, if they are received by the Executive Authority before the fifth day of the month, or if they are received on or after the fifth day of that month, the first day of the next succeeding month.

(4) In addition to any amount to be paid under rule 25 interest thereon up to the end of the month preceding that in which payment is made, or up to the end of the sixth month after the month in which such amount became payable whichever of these periods be less, shall be payable to the person to whom such amount is to be paid.

(5) When the amount standing to the credit of a subscriber has been transferred to the municipal council from another local body under rule 21, interest shall be credited by the municipal council to the account of the subscriber on the amount so transferred from the date subsequent to that for which interest has been credited by the local body from which the subscriber was transferred.

(6) Interest shall not be credited to the account of a Muslim subscriber if he informs the Executive Authority that he does not wish to receive it; but if he subsequently asks for interest, it shall be credited with effect from the 1st April of the year in which he asks for it.

16. The amount standing to the credit of a subscriber in his provident fund account shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any civil, revenue or criminal court in respect of any debt or liability incurred by the subscriber and neither the Official Assignee nor any receiver appointed under the Provincial Insolvency Act, 1920, shall be entitled to, or have any claim on, such amount.

Advances.

17. (1) The Executive Authority may, at his discretion, grant temporary advances to a subscriber from the amount standing to his credit in his provident fund account subject to the following conditions :—

(*a*) The subscriber shall satisfy the Executive Authority that his pecuniary circumstances justify the grant of the advance and that the advance will be expended on the following object or objects and not otherwise :—

(i) to pay expenses incurred in connexion with the prolonged illness of the subscriber or any person actually dependent on him ;

Note.—An advance is permissible to meet the expenses on account of 'confinement' (1) in cases necessitating prolonged medical attention, prolonged stay in a hospital or protracted treatment ; and (2) in other circumstances involving expenditure disproportionate to the subscriber's income.

(ii) to pay for the overseas passage for reasons of health or education of the subscriber or any person actually dependent on him;

(iii) to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connexion with marriages, funerals or other ceremonies.

(*b*) The advance shall in no case exceed the amount of subscription and interest thereon standing to the credit of the subscriber in his provident fund account at the time when the advance is granted.

(*c*) The Executive Authority shall record in writing, his reasons for granting the advance.

(*d*) The Executive Authority shall not grant an advance to himself without the previous sanction of the Inspector of Municipal Councils and Local Boards.

(2) In fixing the amount of an advance, the Executive Authority shall pay due regard to the amount at the credit of the subscriber in his provident fund account.

18. An advance shall not, except for special reasons to be recorded in writing and except with the special sanction of the municipal council,—

(i) exceed three months' pay or half the amount of subscription and interest thereon standing to the credit of the subscriber in his provident fund account, whichever is less, or

(ii) unless the amount already advanced does not exceed two-thirds of the amount admissible under sub-clause (i), be granted until at least twelve months after the final re-payment of all previous advances together with interest thereon.

19. (1) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the sanctioning authority may direct; but such number shall not be less than twelve, unless the subscriber so elects, or in any case more than twenty-four. A subscriber may, at his option, make repayment in a smaller number of instalments than that specified. Each instalment shall be a number of whole rupees the amount of the advance being raised or reduced, if necessary, to admit of a fixation of such instalments.

(2) Recovery shall be made in the manner provided in rule 8 for the realization of subscriptions and shall commence on the first occasion after the advance is made on which the subscriber draws pay for a full month. Recovery shall not be made while the subscriber is on leave or in receipt of subsistence grant, and may be postponed by the sanctioning authority during the recovery of an advance of pay granted to the subscriber.

(3) If more than one advance has been made to a subscriber each advance shall be treated separately for the purpose of recovery.

(4) (*a*) After the principal of the advance has been fully repaid, interest shall be paid thereon at the rate of one-fifth per cent of the principal for each month or broken portion of a month during the period between the drawal and complete repayment of the principal :

Provided that Muslim subscribers whose deposits in the fund carry no interest shall not be required to pay into the fund any additional instalments on account of interest on advances granted to them from the fund.

(*b*) Interest shall ordinarily be recovered in one instalment in the month after complete repayment of the principal; but, if the period referred to in clause (*a*) exceeds 20 months, interest may, if the subscriber so desires, be recovered in two equal monthly instalments. The method of recovery shall be that provided in sub-rule (2). Payments shall be rounded to the nearest whole rupee (eight annas counting as the next higher rupee).

(5) Recoveries made under this rule shall be credited, as they are made, to the account of the subscriber in the fund.

(6) The Executive Authority shall cause to be kept a register of temporary advances and their recoveries in Form 10 appended to these rules.

Closing of Accounts and Payments.

20. The account of each subscriber shall be closed—

(1) When he is dismissed from the service of the municipal council or removed or called upon to resign on account of misconduct or inefficiency, or resigns without notice or permission, or in the case of a servant appointed on probation, if he is not confirmed at the end of the probation period; or

(2) when he retires from service or when his services are dispensed with owing to a reduction of establishment (or some cause other than his own misconduct) or when he becomes incapable of contributing to the fund by reason of his having been reduced to inferior service as defined in the rules regulating the grant of gratuities by municipal councils to their officers and servants otherwise than for reasons contemplated in Note (ii) to rule or misconduct, or by reason of his permanent transfer from qualifying to non-qualifying service, or when he is permitted to resign under any circumstances other than those mentioned in clause (1) of this rule; or

(3) when he dies :

Provided that a subscriber who has been dismissed from the service of the municipal council and is subsequently reinstated in that service shall, if required to do so by the council on the advice of the appellate authority, repay any amount paid to him from the fund in pursuance of this rule with interest thereon at the rate provided in rule 15, in cash or in securities or partly in cash and partly in securities, by instalments or otherwise or by recovery from his emoluments as the council may direct The amount so repaid shall be placed to his credit in his account in the fund, the part which represents his subscription and interest thereon, and part which represents the contribution paid by the municipal council with interest thereon being accounted for in the manner provided in rule 6; and

Explanation.—Subscribers who are reduced to inferior service as defined in the rules regulating the grant of gratuities by municipal councils to their officers and servants owing to their misconduct, shall be regarded for the purposes of this rule as having been dismissed from the posts carrying higher pay, and shall accordingly be dealt with under clause (1) of this rule.

21. When with the consent of a municipal council or on transfer a subscriber takes service under another local body for the benefit of the officers and servants of which the provident fund is not maintained by the same municipal council the amount to his credit in the provident fund shall be transferred to the provident fund maintained for the benefit of the officers and servants of the local body under which the subscriber takes service, together with interest thereon till the date of actual transfer. Such transfer shall be effected at the earliest possible date provided that it shall be so arranged that there should be no loss of interest to either of the local bodies. In the case of a teacher (*a*) who with the consent of the municipal council which employs him takes service in a school under another local body or in a school to which the Government provident fund scheme for teachers in non-pensionable service applies, or (*b*) who quits service in a school to which the Government provident fund scheme applies and takes up service under a municipal council, the amount to his credit in the provident fund shall be transferred to the provident fund applicable to the institution which he newly joins. The Executive Authority, the District Educational Officer and the Inspectress (in the case of girls' schools) concerned shall make arrangements for the transfer of funds and accounts.

In cases where the transfer of service from one municipal council to another local body is temporary the amount to the subscriber's credit in the provident fund need not be transferred.

22. When a subscriber's account is closed either on the dismissal of the subscriber on any ground or on his resignation within five years of the commencement of his employment, the municipal council may withhold all or any part of the amount standing to his credit in the contribution account and pay him only the balance together with the amount deposited by him as subscription and the interest thereon :

Provided that all payments under this rule shall be subject to such recoveries as may be ordered by the Executive Authority under rule 23 :

Provided also that payments under this rule shall not be made to the members of the Madras Municipal Engineering Service and the Madras Local Authorities Electrical Engineers Service except with the concurrence of the Government.

Explanation.—(1) When an account of a subscriber is closed the amount of his subscription with contribution and interest due up to the date on which his account is closed shall be paid to him by the Executive Authority after careful scrutiny subject to audit in the usual course along with the monthly accounts.

(2) When a subscriber's account is closed on his removal from service by the competent authority on grounds of insanity and desertion from duty, the amount standing to his credit may be paid by the Executive Authority to the nominee of the subscriber if there is one, or to the legal heir of the subscriber if there is no nominee after obtaining a bond signed by two sureties agreeing to indemnify the municipal council against any subsequent claim which might arise.

(3) Subscriptions and contributions payable under this rule which are not claimed within six months shall be transferred to the head 'deposits' and dealt with under the rules applicable to 'deposits' generally. In the case of a subscriber's death the six months shall be calculated from the date on which a registered notice is sent in Form 4 appended to these rules to the person or persons specified in the nomination referred to in rule 5.

(4) If the recoveries to be made from a subscriber under rule 23 have not been ascertained on the date of closure of his account under rule 20 and delay in payment is caused therby, interest shall be allowed to the subscriber until he is given intimation that the recoveries to be made from him have been ascertained and that he may receive payment of the amount due to him. No interest shall be payable after the date on which intimation is sent to the subscriber.

(5) When the whole or any part of the amount standing to a subscriber's credit in the contribution account is withheld under this rule, each local body which contributed towards the same shall be entitled to a refund of, or in proportion to, the sum contributed by it together with interest thereon.

23. Subject to the condition that no deductions shall be made in excess of the amounts of contributions made and credited to the account of the subscriber and of any interest or increment which has accrued on such contributions, the Executive Authority shall, when the sum standing to the credit of any subscriber in the fund has become payable deduct and pay to the municipal council as well as to any other municipal council, or to a district board or panchayat under which the subscriber had served, the amount due liability incurred by the subscriber to such municipal council, district board, or panchayat.

24. Subject to any deduction under rule 23, on the death of a subscriber before quitting the service—

(i) when the subscriber leaves a family—

(*a*) if a nomination made by a subscriber in accordance with the provisions of rule 5 in favour of a member or members of his family subsists, the amount standing to his credit in the fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination;

(*b*) if no such nomination in favour of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable to the members of his family in equal shares:

Provided that no share shall be payable to—

(1) sons who have attained legal majority;

(2) sons of a deceased son who have attained legal majority;

(3) married daughters whose husbands are alive;

(4) married daughters of a deceased son whose husbands are alive;

if there is any members of the family other than those specified in clauses (1) to (4):

Provided also that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber.

Explanation.—Any sum payable under these rules to a member of the family of a subscriber vests in such member under sub-section (2) of section 3 of the Provident Funds Act, 1925.

(ii) When the subscriber leaves no family, if a nomination made by him in accordance with the provisions of rule 5 in favour of any person or persons subsists, the amount standing to his credit in the fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

Explanation.—(1) When a nominee is a dependent of the subscriber as defined in clause (*c*) of section 2 of the Provident Funds Act, 1925, the amount vests in such nominee under sub-section (2) of section 3 of that Act.

(2) When the subscriber leaves no family and no nomination made by him in accordance with the provisions of rule 5 subsists, or if such nomination relates only to part of the amount standing to his credit in the fund, the relevant provisions of clause (*b*) and of sub-clause (ii) of clause (*c*) of sub-section (1) of section 4 of the Provident Funds Act, 1925, are applicable to the whole amount or the part thereof to which the nomination does not relate.

NOTE 1.—Payment of provident fund money due to a minor beneficiary of a deceased subscriber may be made to the guardian nominated by the subscriber in the declaration made under the rules in force, if such declaration continues to be valid under rule 5. When the subscriber has not nominated a guardian, a guardian appointed by the court to receive payment on behalf of a minor beneficiary should alone be recognized even where the amount involved does not exceed the limit of Rs 5,000 specified in clause (*b*) of sub-section (1) of section 4 of the Provident Funds Act, 1925. But if the party pleads inability to incur expenditure for obtaining the guardianship certificate from the Court, the orders of the Government should be obtained for making any payment.

NOTE 2.—Payment may, however, be made without requiring the production of a guardianship certificate from the court if the share of a minor beneficiary does not exceed Rs 100—

(i) to the natural guardian of such minor beneficiary, or

(ii) in the absence of a natural guardian to the person considered fit by the executive authority to receive payment on behalf of such minor beneficiary on such person executing a bond in Form No. 14 appended to these rules, signed by two sureties agreeing to indemnify the municipal council against any subsequent claim which might arise:

Provided that the natural guardian may, if it is considered expedient, be required to execute a bond signed by two sureties agreeing to indemnify the municipal council against any subsequent claim which might arise.

Provided further that in cases governed by the Hindu Law, payment may be made without requiring the production of a guardianship certificate from the court to a Hindu widow of a deceased subscriber on behalf of her minor children, other than step-children irrespective of the limit of Rs. 100 specified above. She may, if considered expedient, be required to execute a bond signed by two sureties agreeing to indemnify the municipal council against any subsequent claim which might arise before the payment is made.

NOTE 3.—Payment of provident fund money due to a person nominated to receive the whole or part of the amount standing to the credit of a subscriber in the fund shall be made as follows in cases where the nominee has predeceased the subscriber and the nomination continues to be valid at the time of death of the subscriber or where the nominee dies after the subscriber but before receiving payment:—

(*a*) when the amount due to the deceased nominee does not exceed Rs 500, the municipal council may authorize payment of the amount to the claimant or claimants reported by the Executive Authority to be entitled to receive payment, after making such enquiry into the right and title of the claimant or claimants as the Executive Authority may deem sufficient, if the executive authority considers

that the production of letters of administration or other legal authority may be dispensed with. The records of enquiry should contain the signed statements of at least two trustworthy or disinterested persons:

Provided that the Executive Authority may in such cases, if he considers it expedient, require the party to execute before the payment is made, a bond signed by two sureties agreeing to indemnify the municipal council against any subsequent claim which might arise.

(*b*) when the amount due to the deceased nominee exceeds Rs 500, payment shall be made by the municipal council to the person who produces probate or letters of administration evidencing the grant to him of administration to the estate of the deceased nominee or a succession certificate entitling the holder thereof to receive payment of the amounts:

Provided that in cases where the municipal council is satisfied of the right and title of a person claiming payment as heir of the deceased nominee and that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority, it may with the specific approval of the Provincial Government authorize the executive authority to pay the amount to the claimant on his executing a bond signed by two sureties agreeing to indemnify the municipal council against any subsequent claim which might arise.

25. (1) When the amount standing to the credit of a subscriber in the fund or the balance thereof after any deduction under rules 22 and 23 becomes payable, it shall be the duty of the Executive Authority after satisfying himself, when no such deduction has been directed under those rules, that no deduction is to be made, to make payment as provided in section 4 of the Provident Funds Act, 1925.

(2) If the person to whom, under these rules, any amount or policy is to be paid, assigned, re-assigned or delivered is a lunatic for whose estate a manager has been appointed in this behalf under the Indian Lunacy Act, 1912, the payment or re-assignment or delivery will be made to such manager, and not to the lunatic.

(3) The Executive Authority of the municipal council shall obtain from the subscriber or any other person who has a claim for payment under this rule, application for payment of provident fund balances under this rule in Provident Fund Form No. 16 appended to these rules within a fortnight of the event necessitating the closure of the fund accounts.

(4) All payments accruing on the closing of the accounts of a subscriber shall be made to him or to his nominee on a voucher in Form 8 appended to these rules.

25-A. If a subscriber is permanently transferred to pensionable service under Government—

(i) the amount of subscriptions, with interest thereon, standing to his credit in the fund shall be transferred to his credit in the Contributory Provident-Pension Fund; and

(ii) if, after entering the Government service, such employee retains the provident fund benefits in respect of his previous service under the municipal council, the amount of contributions by the municipal council, with interest thereon standing to his credit in fund, shall also be transferred to his credit in the Contributory Provident-Pension Fund.

MISCELLANEOUS RULES REGARDING THE FORM IN WHICH MONEYS IN THE FUND MAY BE HELD.

26. The securities held on behalf of the provident fund shall be valued for the purposes of the accounts of that fund at their face-value. When, on the closure of an account, securities have actually to be sold for meeting the liabilities of the fund and when the price fetched at the sale is less than their face-value and difference shall be paid at once by the municipal council from its general funds to the credit of the provident fund.

Explanation.—Where, owing to the depreciation of 3 per cent and 3½ per cent Government Securities they have been converted into securities bearing interest at from 4 to 5½ per cent but for smaller face-value, the difference between the latter and the face-value of the original securities shall be made good at once from the general funds of the municipal council and invested in the same manner as assets of the provident fund.

27. (*a*) All interest earned on the securities in a year over and above what is payable to the subscribers shall, together with the contribution forfeited under rule 22 in so far as the same is to be credited to the municipal council, discounts on investments, if any, and other miscellaneous receipts, be credited to the head 'Miscellaneous'.

(*b*) If in a particular year, the interest earned on securities is less than the amount payable to subscribers, the difference together with the premia on investments, if any, shall be debited to this head.

(*c*) All charges incurred during the year on establishments shall be debited to this head.

(*d*) The balance available under this head shall lapse to the municipal council after reserving a sum equal to the probable amount of the debits referred to in clause (*c*) for the next three years.

(*e*) In case the difference referred to in clause (*b*) above is not covered by the balance under this head, the excess shall be adjusted to the provident fund from the general funds of the municipal council.

Provided that the excess so adjusted is repaid to the general funds within a period of five years in annual instalments from the interest earned in subsequent years in securities :

Provided further that if the interest earned on securities is found to be insufficient to pay the interest due to the subscribers on the amounts at their credit under subscriptions and contributions at the rate in force for the time being and the annual instalments to the general funds, the rate of interest on the amounts at

the credit of the subscribers under subscriptions and contributions shall be suitably revised so as to leave a surplus for the payment of the annual instalments to the general funds.

28. As soon as possible after the close of each year or when his account is transferred to another local body under rule 21, every subscriber shall be furnished with a statement in Form 3 appended to these rules showing the amount at his credit inclusive of interest and contribution. The Executive Authority shall record at the end of the entries relating to each year in Form 6 and when the account of any subscriber is transferred to another local body in the ledger account concerned (Form 5), a certificate that every subscriber or, in the latter case, the subscriber concerned has been furnished with a statement of account in Form 3. Subscribers shall satisfy themselves as to the correctness of these statements and errors in them should be brought to the notice of the Executive Authority within one month from the date of their receipt.

29. The Executive Authority shall cause to be kept a provident fund ledger of subscribers, an abstract register and a cash book in Forms 5, 6 and 7 respectively appended to these rules for the transactions of the fund. The provident fund ledger and the abstract register shall be posted as regards receipts of subscriptions from the pay bills, or from the monthly statements and as regards advances from the paid vouchers concerned. At the end of the year interest and contribution shall be calculated on the account of each subscriber and the amounts posted in the respective columns against each subscriber. The totals shall then be made and the necessary entries made in the cash book. A transfer adjustment voucher shall, at the same time, be drawn up and passed by the Executive Authority for credit of the total amount of contribution to the debt head ' Provident fund ', by debit to the service head ' Contributions to the provident fund ' and the adjustment included in the accounts of the year. In the case of subscribers' accounts closed during the course of the year, the same procedure shall be followed for the adjustment of the contribution as soon as the account is closed.

The cash book shall be opened every month with the closing balance of the previous month. The total amount of subscriptions realized shall be credited in one entry at the end of the month, but all other transactions shall be recorded as soon as they occur, care being taken to show the amounts in the proper columns. The cash book shall be balanced every month and the total net balance verified with that shown in the plus and minus memorandum against the head ' Provident fund '. At the end of the year, if there is any surplus under the head ' Miscellaneous ' to be transferred to the credit of the municipal council under rule 27, an adjustment voucher shall be drawn up and passed by the Executive Authority debiting the head ' Provident Fund ' by credit to

'Miscellaneous—Surpluses transferred from provident fund', in the cash book it shall be shown as a charge under 'Miscellaneous'. When the cash book has been closed the closing balance under the heads 'Subscriptions and contributions' shall be verified with corresponding totals in the abstract register, while that shown under investments shall be verified with the trust accounts published by the Accountant-General in the *Fort St. George Gazette* or by communication with that officer in the case of investments made through him, with the certificates obtained under sub-rule (1) of rule 12 in the case of investments made through the Accountant-General, Posts and Telegraphs, or with the actual certificates, etc., or acknowledgments thereof in the cases of other investments.

If any differences are noticed when effecting the reconciliations above referred to, steps shall be taken at once to find out the cause thereof and the necessary adjustments shall be promptly made.

The provident fund ledger, abstract register, cash book and other records of the fund shall be examined monthly by the Executive Authority and shall be reviewed every year by the Local Fund inspecting staff of the Examiner of Local Fund Accounts.

NOTE.—Th nominations of subscribers shall be carefully preserved in safe custody in a separate file with a number assigned to each. The number shall be noted in P.F. Form No. 9 as well as in the ledger account of the subscriber in P.F. Form No. 5.

(FORMS OF NOMINATION,)

P.F. FORM No. 1 (A).

[Referred to in rule 5 (3).]

(To be used when the subscriber has a family and wishes to nominate one member thereof.)

I hereby nominate the person mentioned below who is a member of my family as defined in rule 2 of the Municipal Councils Provident Fund Rules, to receive the amount that may stand to my credit in the Fund, in the event, of my death before that amount has become payable, or having become payable, has not been paid—

Name and address of nominee.	Relationship with the subscriber.	Age.	Name of guardian in the case of minors.	Contingencies on the happening of which the nomination shall become invalid.	Name, adress and relationship of the person, if any, to whom the right of nominee shall pass in the event of his predeceasing the subscriber.
(1)	(2)	(3)	(4)	(5)	(6)

Dated this day of 19 ,
at

Signature of subscriber.

Two witnesses to signature—

(1)

(2)

P.F. FORM No. 1 (B).

[Referred to in rule 5 (3).]

(To be used when the subscriber has a family and wishes to nominate more than one member thereof.)

I hereby nominate the persons mentioned below, who are members of my family as defined in rule 2 of the Municipal Councils Provident Fund Rules, to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become payable, or having become payable, has not been paid, and direct that the said amount shall be distributed among the said persons in the manner shown below against their names :—

Name and address of the nominee.	Relationship with the subscriber.	Age.	*Amount or share of accumulations to be paid to each.	Name of guardian in the case of minors.	Contingencies on the happening of which the nomination shall become valid.	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Dated this day of 19 ,
at

Signature of subscriber.

Two witnesses to signature—
(1)
(2)

* NOTE.—This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.

P.F. FORM No. 1 (C).

[Referred to in rule 5 (3).]

(To be used when the subscriber has no family and wishes to nominate one person.)

I, having no family as defined in rule 2 of the Municipal Councils Provident Fund Rules, hereby nominate the person mentioned below to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become payable, or having become payable, has not been paid :—

Name and address of nominee.	Relationship with the subscriber.	Age.	Contingencies* on the happening of which the nomination shall become invalid.	Name, address and relationship of the person if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.
(1)	(2)	(3)	(4)	(5)

Dated this day of 19 ,
at

Signature of the subscriber.

Two witnesses to signature—
(1)
(2)

*NOTE.—Where a subscriber who has no family makes a nomination, he shall specify in this column that the nomination shall become invalid in the event of his subsequently acquiring a family.

P.F. FORM No. 1 (D).

[Referred to in rule 5 (3).]

(To be used when the subscriber has no family and wishes to nominate more than one person.)

I, having no family as defined in rule 2 of the Municipal Councils Provident Fund Rules, hereby nominate the persons mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable, or having become payable, has not been paid, and direct that the said amount shall be distributed among the said person in the manner shown below against their names:—

Name and address of nominee.	Relationship with subscriber.	Age.	* Amount or share of accumulations to be paid to each.	Contingencies† on the happening of which the nomination shall become invalid.	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.
(1)	(2)	(3)	(4)	(5)	(6)

Dated this day of 19 ,

at

Signature of Subscriber.

Two witnesses to signature—

(1)

(2)

* NOTE.—This column should be filled in so as to cover the whole amount that may stand to credit of the subscriber in the Fund at any time.

† NOTE.—Where a subscriber who has no family makes a nomination, he shall specify in this column that the nomination shall become invalid in the extent of his subsequently acquiring a family.

P.F. FORM No. 3.

[Referred to in rule 28.]

PROVIDENT FUND INSTITUTION.

Deposit Account of *(Official Designation)*

for the year ending the 31st March 195 .

Account No.

	Subscription. (1) RS. A. P.	Bonus. (2) RS. A. P.	Remarks. (3)
Opening Balance			
Balance, if any, transferred from other local bodies.			
Credits during year*			
Interest for 195			
Total ..			
Withdrawals during the year ..			
Balance on the 31st March 19 ..			

* Includes recoveries made during the months of April to March.

Forwarded to the subscriber as required by rule 28 of the Provident Fund Rules.

He is requested to satisfy himself as to the correctness of the statement and to bring errors, if any, to the notice of the undersigned within one month from the date of its receipt.

He is requested to state whether he desires to make any alteration in any nomination made under rule 5 (1) of the Provident Fund Rules.

In cases the subscriber has made no nomination in favour of member or members of his family, due to his having no family at the time, he is also requested to state whether he has acquired a family thereafter.

Signature.

Executive Authority, Municipal Council.

Office of the

No. Date. 195 .

P.F. FORM No. 4.

[Referred to in Explanation (2) under rule 22.]

REGISTERED NOTICE.

No. Date 195 .

From

THE EXECUTIVE AUTHORITY.

To

Sir,

I beg to inform you that , late a in the employ of this office, died on the that the said was a subscriber to this Provident Fund Institution, and that in the nominations furnished by him under rule 5 of the rules applicable to Provident Fund Institutions he gave the above name and address as the person to whom he desired that, in the event of his death, the amount due to him from the Fund should be paid.

2. The amount standing to credit of the deceased from the Fund is Rs. , which sum will be paid to you on your affording satisfactory proof of your identity with the person referred to in the nomination above mentioned. In the event of your not making a claim to such sum within six months from the date hereof, the same will be transferred to the head of "Deposits" and dealt with under the rules applicable "Deposits" generally.

I have the honour to be,
Sir,
Your most obedient servant,
Executive Authority, Municipal Council.

P.F. FORM No 5.

(Referred to in rule 29.)

Name   Official designation   Pay   Account No.

195 —195 .	Subscription account.							Bonus account.			
	Deposits.	Refunds of withdrawals.		Total each month.	Withdrawals.	Monthly balance on which interest is calculated.	Interest on monthly balance.	Subscriber's emoluments drawn on duty or if he elects to subscribe during leave, leave salary.	Bonus.	Interest on bonus.	Remarks.
		Date.	Amount.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P,	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Opening balance ..	Balance from 195										
April											
May											
June											
July											
August											
September											
October											
November											
December											
January											
February											
March											
March } Final }											
Total ..											

Total interest added to principal .. .. ..

Total including balance .. ..

Total withdrawnls ..

Closing balance ..

Total .. ..

Total bonus ..

Interest added to bonus.

Closing balance of bonus account.

P.F. FORM No. 6.

[Referred to in rule 29.]

ABSTRACT OF THE PROVIDENT FUND INSTITUTION OF THE FOR 195 —195 .

[NOTES.—(1) After all the closing balances of the year have been brought forward in columns (5) and (6), a red line should be drawn across these two columns and a grand total made. The subscription and bonus accounts of a subscriber that may be transferred from an another local body during the course of a year should be entered in columns (5) and (6) respectively after the total referred to has been made. (2) The totals of monthly credits in columns (7) to (18) should be agreed with the corresponding totals in the cash book.

Serial number as per register of subscribers.	Name of subscriber.	Official designation.	Pay on which subscription is levied.	Opening balance.		Credits.		
						Amount of subscriptions or refunds of withdrawals received in.		
				Subscription account.	Bonus account.	April.	May.	June.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Serial number as per register of subscribers.	Name of subscriber.	Credits—*cont.*					
		Amount of subscriptions or refunds of withdrawals received in—(*cont.*)					
		July.	August.	September.	October.	November.	December.
		(10)	(11)	(12)	(13)	(14)	(15)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Serial number as per register of subscribers.	Name of subscriber.	Credits—*cont.*					
		Amount of subscriptions or refunds of withdrawals received in—*cont.*			Total of columns 7 to 18.	Interest on subscription, etc.	Interest on bonus, etc.
		January.	February.	March.			
		(16)	(17)	(18)	(19)	(20)	(21)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Serial number as per register of subscribers.	Name of subscriber.	Credits—*cont.*	Total.		Debits.
		Bonus for the current year.	Subscription account [columns (5), (19) and (20)].	Bonus account [columns (6), (21) and (22)].	Subscription and interest withdrawn or temporary withdrawals.
		(22)	(23)	(24)	(25)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Serial number as per register of subscriber.	Name of subscriber.	Debits—*cont.*		Closing balance.		Remarks.
		Bonus and interest withdrawn or forfeited.	Voucher number and month.	Subscription account.	Bonus account.	
		(26)	(27)	(28)	(29)	(30)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	

P.F. FORM No. 7.

[Referred to in rule 29.]

CASH BOOK OF THE PROVIDENT FUND INSTITUTION OF THE FOR THE YEAR 195—195 .

NOTE.—The particulars of subscriptions and bonuses transferred to or from other local bodies should be shown separately from the ordinary transactions.

Receipts.							
Subscriptions.	Bonus.	Interest.	Investments.	Discount in investments.	Miscellaneous.	Month and date.	Particulars of transactions.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

Payments.						Total net balance in every month.	
Subscriptions.	Bonus.	Interest.	Investments.	Premium on investments.	Miscellaneous.	In the treasury.	In Post Office Savings Bank.
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

P.F. FORM No. 8.

[Referred to in rule 25 (4).]

VOUCHER FOR REPAYMENTS FROM PROVIDENT FUND. VOUCHER No.

Name of subscriber.	Balance at credit. Bonus.	Subscription.	Total.	Number of years of service.	Amount claimed.	Grounds for refund.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	

To whom payable with reference to the nomination or other authority.	Orders of the Executive authority.	Amount paid.	Amount adjusted.	Remarks.
(8)	(9)	(10)	(11)	(12)
		RS. A. P.	RS. A. P.	

Certified that the repayment and adjustment have been duly noted in the Provident Fund Ledger against the subscriber concerned. I am satisfied that the amount is at credit of the subscriber and is payable to the party named under the Provident Fund Rules.

Passed for payment of Rs. ( ) payable to

Executive Authority Municipal Council

Station. dated 195

Received the sum of Rs. ( ) please pay to

Dated 195 Payee

Received payment Dated 195 Actual Payee.

P.F. FORM No. 9.

[Referred to in rule 5 (12).]

REGISTER OF SUBSCRIBERS TO THE PROVIDENT FUND INSTITUTION AND THEIR NOMINEES.

Subscribers.									
Serial number.	Name in full.	Father's name.	Address.	Date of birth by the Christian era.	Caste race or religion.	Date of admission.	Age on date of admission.	Name of appointment held on date of admission.	Pay of post.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
									RS.

Nominees.										
Number and date of certificate of nomination. (To be filled separately.)	Serial number.	Name in full.	Relationship to subscriber.	Age.	Occupation.	Address.	Sums due in what proportion payable.	Names and addresses of witnesses attesting the certificate.	Initials of the executive authority.	Remarks.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

P.F. FORM No. 10.

[Referred to in rule 19 (6).]

REGISTER OF TEMPORARY ADVANCES AND THEIR RECOVERIES.

Withdrawals.						
Name and designation.	Account number.	Authority.	Amount sanctioned.	Amount withdrawn.	Number of instalments for recovery.	Year.
			RS.	RS.		
						19 -19
						19 -19
						19 -19
						19 -19
						19 -19
						19 -19

Recoveries.												
April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Remarks.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

P.F. FORM No. 11.

[Referred to in rule 10 (3).]

REGISTER OF LIFE ASSURANCE POLICIES EFFECTED IN FAVOUR OF THE UNDER RULE 10 OF THE PROVIDENT FUND RULES.

Serial number.	Name of policy-holder.	Name of Insurance company.	Number of policy.	Date of maturity of policy.	Amount of policy.	Amount of premium.	Folio number of Register of Premia.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					RS.	RS. A. P.	

Date of receipt of policy.	Dated initials of the executive authority.	Date of assignment.	Number and date of letter forwarding the policy.	Date of acknowledgment of policy.	Dated initials of the executive authority.
(9)	(10)	(11)	(12)	(13)	(14)

P.F. FORM No. 12.

[Referred to in rule 10 (3).]

Register of Premia.

1. Name of policy-holder.
2. Folio number of Provident Fund Ledger.
3. Name of insurance company.
4. Number of policy.
5. Date of maturity of policy.
6. Number of instalments in which the annual premium is payable.
7. Amount of each instalment of premium.
8. Due date (or dates) of payment of instalment (or instalments).

Serial number of payment.	Amount paid.	Date of payment.	Initials of the executive authority.	Remarks.
(1)	(2)	(3)	(4)	(5)
	RS.			

P.F. FORM No. 13.

[Referred to in rule 8.]

Statement of Provident Fund Subscriptions recovered in the month of 19 .

Serial number as per register of subscribers (P. F. Form No.9).	Name.	Designation.	Rate of pay on which subscription is based.	Emoluments drawn on duty or, if the subscriber elects to subscribe during leave, leave salary.	Actual amount of subscription recovered.	Month or months for which recovered.	Refunds of withdrawals.	Voucher number.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS.	RS.	RS.		RS.		

P.F. FORM No. 14.

[Referred to in note 2 under rule 24.]

BOND OF INDEMNITY FOR DRAWAL OF PROVIDENT FUND MONEY DUE TO THE MINOR CHILD/CHILDREN OF A DECEASED SUBSCRIBER BY A PERSON OTHER THAN ITS/THEIR NATURAL GUARDIAN WHERE EACH MINOR'S SHARE DOES NOT EXCEED Rs. 100.

KNOW ALL MEN by these presents I/we (*a*) resident(s) of and I/we (*b*) and resident(s) of sureties on her/his/their behalf are held firmly bound to the municipal council of (hereinafter called the municipal council) in the sum of Rupees (Rs.) to be paid to the municipal council for WHICH payment to be well and truly made, each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this day of 19 .

WHEREAS (*c*) was at the time of his death a subscriber to the Provident Fund established and maintained by the municipal council AND WHEREAS the said (*c*) died on the day of 19 and a sum of Rupees (Rs.) is payable by the municipal council on account of his Provident Fund accumulations AND WHEREAS the above bounden (*a*) hereinafter called the claimant(s) claim(s) * the said sum on behalf of the minor child/children of the said (*c*) but has/have not obtained a guardianship certificate.

AND WHEREAS the claimant(s) has/have satisfied the (*d*) (officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant(s) were required to produce a guardianship certificate AND WHEREAS the said sum is payable to the claimant(s) but under the rules it is necessary that the claimant(s) should first execute a bond with two sureties to indemnify the municipal council against all claims to the amount so due as aforesaid to the said (*c*) (deceased) before the said sum can be paid to the claimant(s) NOW THE CONDITION of this bond is such that if after payment has been made to the claimant(s) the claimant(s) or sureties shall in the event of a claim being made by any other person against the municipal council with respect of the aforesaid sum of Rs. refund to the municipal council the sum of Rupees and shall otherwise indemnify and save the municipal council harmless from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above-written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above-written bond and the condition therefor we and and have hereunto set our hands this day of 19 .

Certificate of Departmental note.

Certified that the repayment and adjustment have been duly noted in the Provident Fund Ledger against the subscriber concerned. I am satisfied that the amount is at credit of the subscriber and is payable to the party named under the Provident Fund Rules.

Passed for payment of Rupees ( )
payable to
Station.

Executive Authority, Municipal Council.

Dated 195 .

Received the sum of Rs. ( )

Please pay to

Dated 195 .

Received payment.

Dated 195 .

Actual payee.

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* Here insert 'to be entitled to' or 'as guardian' as the case may be.

(*a*) Full name of claimant(s) with place(s) of residence.

(*b*) Full name(s) of the sureties.

(*c*) Name of deceased.

(*d*) Title of the officer responsible for the payment.

P.F. FORM No. 15.

(*See* Note 3 under rule 24.)

Forms of Indemnity that should be taken for authorising payment of the Municipal Council Provident Fund deposits without insisting on the production of letters of administration or other legal authority to a person claiming payment as heir of the deceased nominee of the subscriber.

KNOW ALL MEN by these presents that I/we (*a*)
resident of
and we (*b*) resident of
and (*b*)
resident of sureties on her/his/their behalf are held firmly bound to the Municipal Council (hereinafter called the Municipal Council) in the sum of rupees (Rs.) to be paid to the Municipal Council for which payment to be well and truly made, each of us severally binds himself/herself and his/her heirs, executors, administrators, legal representatives and assigns and every two and all of us jointly bind ourselves and our heirs, executors administrators legal representatives and assigns firmly by these presents ;

As witness our hands this
day of 195 .

WHEREAS (c) was at the time of his/her death as subscriber to the Provident Fund established and maintained by the Municipal Council and whereas the said (c) died on the day of 195 ;

AND WHEREAS a sum of Rupees (Rs.) is payable to (d) the nominee of the said (c) by the Municipal Council on account of the Provident Fund accumulations of of the said (c)

AND WHEREAS the said (d)
predeceased the said (c)

---

died after the said (c) but before receiving payment

AND WHEREAS the above bounden [hereinafter called the claimant(s)] claim(s) the said sum but has/have not obtained probate or letters of administration or other legal authority;

AND WHEREAS the Executive Authority of the Municipal Council (e) Municipal Council, , desires to pay (f) (with the previous approval of the State Government) the said sum to the claimant (a) but considers it necessary that the claimant(s) should first execute a bond with two sureties to indemnify the Municipal Council against all claims to the amount so due as aforesaid to the said (d) before the said sum can be paid to the claimant(s);

NOW THE CONDITION of this bond is such that if, after payment has been made to the claimant(s), the claimant(s) or the said sureties shall in the event of a claim being made by any other person against the Municipal Council, , with respect to the aforesaid sum of Rs. refund to the Municipal Council, , the sum of Rs. and shall otherwise idemnify and save the Municipal Council, , harmless from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto. THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue;

IN WITNESS to the above written bond and the condition thereof we and and have hereunto set our hands this day of 195 .

(a) Full name(s) of claimant(s) with place(s) of residence.

(b) Full name of the surety.

(c) Full name of the subscriber.

(d) Full name of the nominee.

(e) One of the alternatives to be retained as is appropriate to the circumstances of the case.

(f) To be scored out if the case falls under clause (a) of Note 3 under rule 24.

P.F. FORM No. 16.

[Referred to in rule 25 (3).]

FORM OF APPLICATION FOR FINAL PAYMENT OF PROVIDENT FUND.

1. Name of subscriber (in full and in capitals).

2. Designation and office to which attached.

3. Name of the Fund and Fund Account No.

4. Residence and address on retirement.

5. Particulars of event necessitating closure of acconnt—

(*a*) In case of retirement, date of retirement (forenoon or afternoon).

(*b*) In case of resignation, date of resignation (forenoon or afternoon) and date of its acceptance.

(*c*) In case of discharge—

(i) Date of discharge, dismissal or removal (forenoon or afternoon) and reasons therefor.

(ii) If appeal has been preferred, date of its rejection (forenoon or afternoon).

(iii) If appeal has been withdrawn, date of such withdrawal (forenoon or afternoon) as notified by subscriber in writing.

(iv) If appeal has not been preferred, date of expiry of time (forenoon or afternoon) for appeal.

(*d*) In case of death—

(i) The date of death.

(ii) Names of nominees (if known) alive on the date.

(iii) Particulars of event, if any, rendering the declared nomination null and void ; such as (*a*) marriage in the case of subscriber who sent in his nomination while a bachelor, (*b*) remarriage of a subscriber between the date of his nomination declared prior to 1st April 1935, etc.

(iv) List of family members (their names, ages and sex, etc.) as defined in rule of Provident Fund Rules, who are entitled to a share in the fund balance together with their applications in original.

(*e*) In case of leave preparatory to retirement, date of application for payment.

6. Amount of last fund deduction with number and date of the treasury voucher in which the deduction was made.

7. The numbers and other details of policies held by the subscriber and financed from the fund.

8. Details of advances, if any, drawn, and withdrawals made towards payment of insurance premia during the twelve months prior to the date of event necessitating closure of the accounts (vide item 5 above).

Certificates in the form below should also be given :—

I. Certified that no advances from the Provident Fund was granted to the subscriber during the twelve months prior to except those detailed above.

II. Certified that no amount was withdrawn from the Provident Fund for payment of insurance premia during the twelve months prior to * except those detailed above.

* The date of event necessitating closure should be specified herein.

9. Certificate as to whether any amount is to be withheld from the contribution portion of the subscriber's account under the rules.

10. Treasury at which payment is desired.

11. If payment is desired at a treasury outside the jurisdiction of the head of office, the head of office through whom the payment is to be arranged.

Date, signature of the head of office and the sanctioning authority under rule of Provident Fund Rules regarding certificate at 8 (I) above.

(G.Os. No. 4498, L. & M. dated 10th November 1938, No. 303, L.A., dated 5th February 1941, No. 2386, L.A., dated 30th August 1941, No. 2440, L.A., dated 21st August 1943, No. 3500, L.A., dated 20th December 1943, No. 907, L.A., dated 24th April 1944, No. 2759, L.A., dated 20th December 1944, No. 390, L.A., dated 20th February 1945, No. 729, L.A., dated 29th March 1945, No. 57, L.A., dated 9th January 1946, No. 545, L.A., dated 22nd March 1948, No. 1000, L.A., dated 13th May 1949, No. 2093, L.A., dated 6th November 1951, No. 144, L.A., dated 31st January 1952, No. 332, L.A., dated 19th February 1953, No. 1023, L.A., dated 17th July 1954, No. 1145, L.A., dated 28th May 1953, and No. 1252, L.A., dated 7th September 1954.)

(139) As a measure of combating inflation, the Government have decided until further orders—

(*a*) to suspend the upper limit to which a servant of a municipal council can subscribe to the Contributory Provident Fund maintained by the municipal council, that is, 15-5/8 per cent of his emoluments or 2½ annas in the rupee, and

(*b*) to permit a municipal servant to increase his rate of subscription to the Contributory Provident Fund *once* at any time during the course of the year in addition to any change he may make in his pay bill for March.

2. There should however be no corresponding increase in the municipal council's contribution, which should remain at the same rate as it was prior to the issue of the above orders.

(G.Os. No. 1187, Finance, dated 13th December 1948, and No. 804, L.A., dated 18th April 1949.)

(140) In cases where the subscriber desires his insurance premium to be paid out of his subscription to the provident fund, he should take a policy only to such extent that the premium can be met out of his subscription to the provident fund which may range from one anna to two and a half annas in the rupee of pay, the minimum and the maximum subscription laid down in rule 7 (2) (b) (i) of the Provident Fund Rules.

An undertaking should be taken from the subscribers concerned by the municipal council that once they have agreed to subscribe to the provident fund at any rate between one anna and two and a half annas in the rupee of pay and finance the insurance premium from their provident fund subscription they will not later reduce the rate of provident fund subscription below the amount which is required to pay their premium amount.

(G.O. No. 634, L.A., dated 31st March 1952.)

(141) Under rule 10 (1) of the rules relating to the Provident Fund maintained by municipal councils, an employee may subscribe to a policy of life assurance in such office and for such amount and on such terms as may be mutually agreed upon in writing between such subscriber and the municipal council. Under section 25 (f) (i) of the Madras District Municipalities Act, 1920, it is open to a municipal council to frame regulations for the delegation of powers vested in it under rule 10 of the Provident Fund Rules in favour of the Commissioner.

(G.O. No. 1475, L.A., dated 15th April 1939.)

(142) The following instructions have been issued in regard to the proposal by municipal employees to discontinue the payments of premia to life assurance policies subscribed to by them under rule 10 of the Provident Fund Rules:—

(i) A subscriber to the provident fund may be permitted to convert his life assuarnce policy into a paid-up policy with the previous approval of the Government thereto, on the condition that, if the paid-up, value of the policy is less than the total of the sums withdrawn from the provident fund for premium payments, not including interests the subscriber should be required to pay the difference into the fund and that the policy is not re-assigned to him. This will not contravene the provisions of rule 10, as such a paid-up policy will continue to be held by the municipal council so long as the subscriber remains in service and neither he nor his nominees can interfere with it during that period. The said approval of Government which will be given only in exceptional cases, must be obtained in each case, stating fully the reasons for making the conversion of the life assurance policy into a paid-up policy desirable.

(ii) Where it is considered that the recovery in a single instalment of the difference to be paid into the provident fund account in respect of a paid-up policy will cause hardship to the subscriber concerned, recovery should be effected in such number of instalment not exceeding twenty-four, as the executive authority of the municipal council may decide.

(G.Os. No. 1848, L.S.G., dated 6th May 1936, and No. 4329, L.S.G., dated 2nd October 1936.)

(143) The shares of the Madras Industrial Investment Corporation, Limited are not redeemable except by sale in the market and it may not be proper to permit Provident Fund accumulations to be invested in the share of the Corporation. Any investment of Provident Fund accumulations in the shares of the Madras Industrial Investment Corporation, Limited, should not be done without the prior approval of the Government.

(G.O. No. 450, L.A., dated 1st March 1950.)

(144) In the case of investments of Provident Fund balance in National Savings Certificates in the name of the municipal council, the difference between the actual purchase price of the certificates and their eventual redemption value should be considered to be the interest due on the investment; and the average interest per annum calculated with reference to this difference and the period of investment, should be advanced from the General Funds to the credit of the Provident Fund at the end of every year commencing from the date of investment.

(ii) The amounts so advanced from the general funds will be credited in column 3 of the Provident Fund cash book. When the National Savings Certificates mature and interest is realized, it will be credited in the same column and the amount advanced will be repaid to the General Funds.

(iii) The amounts advanced from the General Funds should be debited to 'Advance Recoverable' in the General Fund Account and adjusted in the usual cousre. The register should contain particulars of each National Savings Certificate on which the average interest is advanced to the Provident Fund Account so that recovery may be easily watched.

(iv) National Savings Certificates should not be redeemed before their maturity. Care should be therefore be taken to invest in National Savings Certificate only such amounts as will not be required for expenditure at any time before their full term. It should be possible to anticipate amounts which will be required for payments to retiring subscribers and regulate investments accordingly.

(G.O. No. 1713, L.A., dated 31st August 1951.)

(145) Under rule 18 of the Provident Fund Rules, it is not incumbent on the Commissioner of a municipality to place before the council every application for grant of advance. In cases in which he is not satisfied either as to the necessity for the advances or as to the repaying capacity of the subscribers he may reject the application without reference to the municipal council. Only such application as merit the consideration of the council should be placed before it. Care should be taken to recommend to the council the grant of advance exceeding the prescribed limits only in exceptional cases. In making the recommendation the Commissioner should see that the balance which will be left in the subscriber's pay after meeting the monthly subscription and instalment for repayment or advance will not be unduly low.

(G.O. Ms. No. 77, L.A., dated 15th January 1944.)

(146) The executive authorities of municipal councils should submit to the Regional Inspector of Municipal Councils and Local Boards concerned a quarterly return within fifteen days after the end of the quarter showing the number of cases placed before the municipal councils for sanction of advances under rule 18 of the rules, the reasons for placing them and the number of cases sanctioned by the councils. The Regional Inspector should review the quarterly returns before the end of the month succeeding each quarter and warn the commissioners where they have not followed the instructions of Government.

(G.O. No. 331, L.A., dated 9th March 1954.)

(147) Whenever a municipal council takes into its service an employee of another local body either by transfer or by appointment and where the Provident Fund contribution is remitted to the local body which maintains the provident fund account of the employee, the cost of remitting the subscriptions recovered and the contributions payable towards such subscriptions should be met by the municipal council under which the employee is serving for the time being and drawing his pay.

(G.O. No. 904, L.A., dated 30th April 1949.)

(148) An order for the recovery of the whole or a portion of the pecuniary loss caused to a municipal council by its employee by his negligence or misconduct issued after his retirement cannot be legally binding on him as he ceases to be under the disciplinary control of the municipal council after his retirement. It is therefore important that in such cases the Executive Authority of the municipal council should issue the orders for recovery before the employee from whom the loss has to be recovered retires from service. If it is not possible to do so, the Executive Authority should see that no orders are passed by him requiring or permitting the employee to retire or resign when any departmental proceedings are pending or are under contemplation.

The question whether any amount has to be deducted under rule 23 of the Provident Fund Rules as a liability incurred to a local body by its employee on account of his negligence or misconduct should be taken for

consideration not less than six months in advance of the date of his retirement and a decision should be arrived at before the date of his retirement.

(G.O. No. 1512, L.A., dated 5th September 1947.)

(149) The Government of India have decided that the Provident Fund balances vesting in a nomineee are liable to attachment, for debts incurred by the nominee after the subscriber's death and when such debts are due to the Government by whom the balances are payable, they could be set off against such balances under the general law relating to the setting off of claims and counter claims between the two parties. The Government have ordered that the above decision is applicable to the Municipal Councils Provident Fund **Rules.**

(G.O. No. 1799, L.A., dated 29th August 1953.)

(150) The Provident Fund amounts payable to employees, or the heirs should ordinarily be disbursed within two months of the demise of the subscribers or from the date of their retirement. The payment should not be delayed for more than three months except in cases where there is dispute as regards his heirs or where there is delay in the production of necessary certificates or sureties to enable the making of the payments. If in any case the amount is not paid within six months the matter should be reported to Government with reasons for the delay.

(G.O. No. 536, L.A., dated 17th March 1947.)

(151) In cases where there are rival claimants to the provident fund amount of a subscriber, the Commissioner should either withhold the payment of the provident fund amount pending the decision of a civil court or take proper security from the party to whom payment is made.

(G.O. No. 663, L.A., dated 1st April 1947.)

(152) Charges on account of establishment debitable to the provident fund account of a municipal council under clause (*c*) of rule 27 of the Municipal Councils Provident Fund Rules should be calculated as shown below in respect of persons actually employed on the work according to administrative convenience and needs of the work:—

Pay.—Avearge of the sanctioned sacle of pay applicable to persons actually employed on the work relating to provident fund, together with the appropriate dearness allowance on such pay.

Leave salary contribution.—Prescribed percentage of the average pay of the sanctioned scale of pay.

Provident Fund contribution.—One sixteenth of the maximum of the sanctioned scale of pay. Employees with pensionary rights should not be appointed to these posts.

(G.O. No. 1610, L.A., dated 27th April 1943.)

(153) Municipal Commissioners on pension scheme (Government servants and certain pensionable District Board servants) should subscribe to the Contributory Provident Funds maintained by the municipal councils concerned at the rates allowed in the rules on the difference between their pay as municipal commissioners and the substantive pay admissible to them in their parent departments from time to time. The municipal councils under which such Commissioners serve from time to time should make contributions to their provident fund at the rates specified in the Municipal Councils Provident Fund Rules in respect of such subscription.

(G.Os. No 2095, L.A., dated 13th October 1953, and No. 1084, L.A., dated 3rd August 1954.)

(154) The period of retention of Provident Fund ledgers in municipal offices is fixed as twelve years the period being counted from the end of the last year covered by each volume.

(G.O. No. 909, L.A., dated 24th April 1950.)

48. GRANT OF GRATUITIES BY MUNICIPAL COUNCILS TO THEIR OFFICERS AND SERVANTS.

1. In these rules, unless there is anything repugnant in the subject or context—

(i) 'Pay' means the monthly substantive pay and includes personal pay;

(ii) 'servant' means an officer or servant holding a post under a municipal council; and

(iii) 'inferior service' and 'superior service' mean service-ing the posts classified as inferior and superior respectively in Annexure I to these rules.

2. Gratuity under these rules shall be admissible in respect of any service whether permanent, temporary, substantive or officiat-ing and inclusive of periods of absence on leave with allowances. Gratuity shall be admissible only for completed years of service. The Executive Authority of a municipal council may, in deserving cases, condone a deficiency not exceeding three months and the municipal council may similarly condone a deficiency not exceeding twelve months.

3. No gratuity shall be admissible to a servant for any period of service in respect of which he is entitled to the benefits of a Provident Fund.

4. No gratuity under these rules shall be admissible to a servant whose service is pensionable apart from any gratuity which may be admissible to him under the pensionary scheme to which he has been admitted.

5. No gratuity shall be admissible to a servant who—

(*a*) is dismissed from the municipal service, or

(*b*) is removed or called upon to resign on account of mis-conduct or inefficiency, or

(*c*) resigns of his own free will.

6. (1) No gratuity shall be admissible to a servant whose total service under a municipal council is less than five years.

(2) Gratuity shall be admissible to a servant for service prior to his admission to the benefits of the provident fund though such service is less than five years, provided that his total service is not less than five years. Gratuity shall be admissible to a servant even in respect of service which is discontinuous.

6-A. (1) Gratuity may be paid to a servant in *superior service*—

(*a*) when he retires from service on superannuation or invalidation, or

(*b*) when he is discharged from service on the abolition of reduction of staff or on account of some causes other than misconduct or inefficiency.

(2) Gratuity may be paid to a servant in *inferior service*—

(*a*) when on account of bodily or mental infirmity he is permanently incapacitated for further service, or

(*b*) when he is discharged from service on the abolition of his appointment or on a reduction of establishment and no other suitable appointment can be found for him.

7. Subject to the provisions of rules 2 to 6-A and 11, servants in superior service who have not been admitted to the benefits of a provident fund may be paid gratuity at the rate of half a month's pay for each year of service subject to the following restrictions, namely :—

(1) In the case of servants on a pay of over Rs. 300 per mensem, the gratuity should not exceed six months' pay if service is under eighteen years and twelve months' pay, if it is eighteen years or more.

(2) In the case of servants on a pay of Rs. 300 per mensem and less, the gratuity should not exceed six months' pay if service is under fifteen years and fifteen months' pay, if it is fifteen years or more.

Gratuity under this rule shall be calculated on the pay drawn at the time the gratuity becomes payable under rule 6-A.

8. Subject to the provisions of rules 2 to 6-A and 11, servants in superior service who have only been admitted to the benefits of a provident fund in the course of their service may be paid gratuity at the rate of half a month's pay for each year of service before admission to the benefits of the provident fund in addition to any sums to which they may be entitled from the provident fund subject to the following restrictions, namely :—

(1) In the case of servants on a pay of over Rs. 300 per mensem, the gratuity should not exceed six months' pay if service before such admission is under eighteen years and twelve months' pay, if it is eighteen years or more.

(2) In the case of servants on a pay of Rs. 300 per mensem and less, the gratuity should not exceed six months' pay if service before such admission is under fifteen years and fifteen months' pay, if it is fifteen years or more.

Gratuity under this rule shall be calculated on the pay drawn immediately before admission to the provident fund.

9. Subject to the provisions of rules 2 to 5, 6-A and 11, gratuity may be paid to servants in inferior service at the rate of one month's

pay for each year of service subject to the following restrictions, namely :—

(*a*) no gratuity shall be paid in respect of the first five years of service; and

(*b*) the gratuity shall not in any case exceed twenty months' pay.

Gratuity under this rule shall be calculated on the pay drawn at the time the gratuity becomes payable under rule 6-A.

10. Gratuity under these rules shall be granted by the municipal council. The rates laid down in rules 7, 8 and 9 shall be regarded as maxima and shall not be sanctioned unless the service rendered was thoroughly satisfactory. In any case where the service was not thoroughly satisfactory, the municipal council shall make such reduction in the amount payable as it thinks proper.

11. In calculating the gratuity admissible to a servant in inferior service, only service rendered by him after attaining the age of 16 years shall be taken into account, and in the case of a servant in superior service, only service, rendered by him after attaining the age of 20 years, shall be taken into account.

12. A servant, part of whose service has been inferior and part superior, may either count—

(*a*) the whole as *inferior* towards gratuity on the *inferior* scale; or

(*b*) the *superior* part towards gratuity on the *superior scale* and the inferior part towards gratuity on the *inferior scale*.

Under clause (*a*) the gratuity shall be calculated on the pay (whether in superior or inferior service) which the servant drew at the time the gratuity becomes payable under rule 6-A or immediately before admission to the provident fund, as the case may be.

Under clause (*b*) the gratuity on each scale shall be calculated on the pay which the servant drew at the time of transfer from inferior to superior service or from superior to inferior service and at the time the gratuity becomes payable under rule 6-A or immediately before admission to the provident fund respectively. If a servant is reduced from superior service to inferior service for misconduct, no gratuity shall be paid to him under this rule, except with the special sanction of the Government.

Explanation.—The gratuity for inferior service together with the gratuity for superior service shall not exceed the amount of gratuity and would be admissible, if the whole service were treated as superior service.

13. Where a servant dies in service his family may, if the municipal council is satisfied that it is in needy circumstances, be paid gratuity as though it had become payable under rule 6-A on the day of his death.

Explanation.—For the purposes of this rule, ' family includes the servant's wife, his legitimate children which expression shall include an adopted son, step-children residing with and wholly dependent on him and also his parents, sisters and minor brothers if wholly dependant on and residing with him. If the servant has no family as defined above and if he is a subscriber to the provident fund, the gratuity, if any, payable to him may be paid to the nominee who receives the provident fund amount provided that the council is satisfied that such nominee is in needy circumstances.

14. If a servant has rendered service under different local bodies, the service under the different local bodies shall be combined and treated as a whole for the calculation of the gratuity admissible under these rules. The liability for the payment of gratuity shall be apportioned between the different local bodies in the proportions in which the aggregate pay drawn by the servant during the whole of his qualifying service has been paid by them. If, on such apportionment, it is found that more than three-fourths of the amount of gratuity is payable by one local body, that local body shall bear the whole charge and no apportionment shall be made.

Explanation.—This rule shall not apply to cases of resignation from one local body to take up employment under another local body.

15. (1) (*a*) A servant who is eligible for a gratuity under these rules shall submit an application for the payment thereof to the head of his office.

(*b*) Every application for gratuity under clause (*a*) of sub-rule (2) of rule 6-A shall be accompanied either by a certificate of a Medical Officer or the head of the office, to the effect that the applicant is incapaciated for further service.

(*c*) Where a servant dies in service or before submitting his application for gratuity, the application for gratuity shall be made by the person entitled to the gratuity under rule 13 or, if such person is a minor or otherwise incapacitated, by the guardian of such person.

(*d*) Every application for the payment of gratuity shall be submitted within six months from the date on which a servant—

(i) retires from service; or

(ii) is discharged from service; or

(iii) dies.

(2) If the executive authority of the municipal council proposes to grant the gratuity applied for, he shall draw up an application for gratuity in the form in Annexure II to these rules.

ANNEXURE I.

Posts in superior service. (1)	Posts in inferior service. (2)
Accountants.	
Assistant Accountants.	Attendants in hospitals and dispensaries and farms.
Agricultural Assistant or Demonstrator.	
Assistant Surgeons.	
Apothecaries.	
Assessors.	
Avenue or Garden Superintendent.	
Assistant Panchayat Officer.	
Attenders.	
Bill-Collectors.	
Birth and Death Registrars.	
Clerks under local bodies.	Cattle Superintendents.
Compounders.	Cycle orderly or peon.
Cinema operators.	Choultry maniam or gumasta or amin or kuckdar or manager.
Collection Superintendent.	
Cashiers in Electrical department.	
Chatram Tahsildars.	
Chatram Revenue Inspectors.	
Chatram Foresters.	
Chatram Superintendent.	
Dog Inspector, Distraining Officer (Coonoor Municipal Council).	Driver.† Daffadars.
Driver and * driver of lorries in Electric department and driver * and assistant driver of lorries * in municipalities and those borne on regular establishment in district boards prior to 7th November 1935. of pumping plants in waterworks and sewage pumping stations and Electrical Power-House Draftsman Drainage Supervisor or Superintendent.	Dhais in hospitals.
Educational Officers.	
Electrician.*	Electrician.†
Encroachment officers.	Engine fitter in Electric department.†
Entertainment tax supervisors.	

* When the pay or maximum pay exceeds Rs. 20 per mensem.
† When the pay or maximum pay does not exceed Rs. 20 per mensem.

Posts in superior service. (1)	Posts in inferior service. (2)
Engine fitter in Electric department.*	
Farm Superintendent (Diary).	
Fitters.*	
Foreman in the Power-house (Electric department and Workshops).*	Foreman in Power-house (Electric department).†
Filter Operators.	
Head driver (Electric department).*	Helpers in Electric department.
Headmasters.	
Health visitors.	
Hackney Carriage Inspectors.	
Instrument repairers (Electric department).	Instrument repairer.†
Instructors in Weaving, Commercial Manual Training, Physical Training, Music, Turning, Foundry, Smithy, Spinning, Textile, Dyeing, Religious, Horticultural, Engraving, Wood-work, etc.	
Inspectors—Locul fund or licence, anti-mosquito, meat.	
Librarians.	
Licence Superintendents.	Gardeners.
Leprosy officers.	Laboratory peon or attender.
Lighting Superintendent or Inspector.	Line Foreman (Electric department).†
Line Supervisor.	Line Inspector (Electric department).†
Line Foreman or Line-man and jointer.	Lascar (Electric department) (includes Helper, Switcher).
Line Inspectors *	
Lorry driver.*	
Managers.	Muchis.
Munshis.	Meter cleaner or helper.
Medical Officers (Allopathic, L.I.M., Ayurvedic, Unani).	
Midwives.	
Masters—Drawing, drill, etc.	
Mechanics.	
Meter Readers or Assistant Readers or Repairers.	

* When the pay or maximum pay exceeds Rs 20 per mensem.
† When the pay or maximum pay does not exceed Rs. 20 per mensem.

Posts in superior service. (1)	Posts in inferior service. (2)
Meter Tester or Metermen.	
Market Superintendent, or Supervisor, Sergeant.	
Malarial officer.	
Nurses.	Nursing orderlies.
Overseers snd Sub-overseers.	Oiler (Electric department).
Principal.	Peons.
Professors.	Power-house coolie.
Pandits.	
Public Works Supervisors.	
Public Works Maistries.	
Physicians (Ayurvedic and Unani dispansaries).	
Power-house Assistants.	
Propagandists.	
Park Supervisor.	
Radio Operator.	
Range officers.	
Revenue officers.	
Revenue Inspectors.	
Record-keepers.	
Road Inspectors.	
Rural Reconstruction Supervisors.	
Secretaries.	Switchmen.
Superintendents.	Switchboard operator.†
Sanitary and Assistant Inspectors.	Switcher.
Sub-Assistant Surgeons.	Sub-station helper.
Shroff and Assistant Shroffs.	
Surveyors.	
Supervisors or Superintendents of Schools.	
Shorthand typists or writer or Stenographers.	
Switch Board Operator.*	
Supervisor of Forests.	
Stenographers.	
Stockers.	
Storekeepers.	

* When the pay or maximum pay exceeds Rs. 20 per mensem.

† When the pay or maximum pay does not exceed Rs. 20 per mensem.

Posts in superior service. (1)	Posts in inferior service. (2)
Superintendents of Workshops.	
Tracers.	Turncocks.
Teachers.	Telephone Call Boy (Electric department).
	Telephone Operator.
Typists,	Testing Assistant.†
Town-Planning Supervisor or Overseers.*	
Testing Assistant or Inspectors.	
Tap Inspectors or Sergeants.	
Tax Supervisors or Inspectors.	
Vaccinators.	
Vehicle Inspectors.	
Veterinary Surgeon or Inspector or officer.	
Water-works Superintendents or Inspectors.	
Warrant officers.	
Wireman.*	Wireman.†
Woman Medical Officer, Maternity and Child Welfare.	

ANNEXURE II.

APPLICATION FOR GRATUITY.

1 Name of applicant..
2 Father's name..
3 Race, sect and caste..
4 Residence, showing village and district..........
5 Present or last employment including name of establishment..
6 Date of beginning of service....................
7 Date of ending of service......................
8 Length of service, including interruptions ....
of which superior....................................
inferior......................................
non-qualifying and interruptions.
9 Class of gratuity applied for, and cause of application. ‡

* When the pay or maximum pay exceeds Rs. 20 per mensem.

† When the pay or maximum pay does not exceed Rs. 20 per mensem.

‡ If the application is for a compensation, pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

10 (Average) Emoluments or pay..................
11 Proposed pension..............................
12 Proposed gratuity.............................
13 Date from which pension to commence..........
14 Place of payment ....
15 Date of applicant's birth by Christian era.*.....
16 Height...
17 Marks...
18 Date,...

Signature of the Commissioner.

History of the service (showing interruption) of

Establishment.	Appointment.	Pay.	Acting pay.	Date of beginning.	Date of ending.	Period reckoned as service.	Period not reckoned as service.	Remarks.	How verified.	Remarks of the Examiner of Local Fund Accounts.
		RS. A. P.	RS.			Y.M.D.	Y.M.D.			
	Total period of Superior / Inferior service.									

Remarks by Head of Office.

1. As to character and past conduct of Applicant.
2. Explanation of any suspension or degradation.
3. Regarding any gratuity or pension already received by Applicant.
4. Any other remarks.
5. Specific opinion of Head of office whether the service claimed is established and should be admitted or not.

Certificate and Report.

CERTIFIED that (subject to the remarks recorded below) qualifying service in superior/inferior grades has been duly proved for years months days; and that a gratuity not exceeding Rs. , is admissible. The calculations have been duly verified.

Commissioner.

* If not known exactly, must be stated on the best information or estimate.

Application for gratuity.

Date of application.

Name of applicant.

Last appointment.

Class of gratuity.

Amount of gratuity sanctioned.

Date of commencement.

Date of sanction.

Commissioner.

(G.Os. No. 4024, L.A., dated 28th October 1937, No. 4977, L.A., dated 18th December 1939, No. 3441, L.A., dated 15th December 1941, No. 1812, L.A., dated 13th June 1942, No. 34, L.A., dated 6th January 1950, No. 536, Education, dated 20th February 1950, No. 1122, L.A., dated 24th May 1950, No. 2494, L.A., dated 29th December 1950, and No. 145, L.A., dated 31st January 1952.)

(155) No gratuity is ordinarily admissible to menials who are paid from contingencies and the special sanction of Government should be obtained if, in any individual deserving case, a municipal council considers that a gratuity might be paid. Individuals in whose favour the gratuities are sanctioned should have put in at least a long period of service under the municipal council. The Commissioners of municipalities should submit for the consideration of the Government only such cases where the individuals concerned have to their credit a total service of not less than 20 years. The power to sanction the gratuity not exceeding Rs. 400 in any one case is exercised by the Inspector of Municipal Councils and Local Boards subject to the conditions—

(i) that the Examiner of Local Fund Accounts shall be consulted in all cases; and

(ii) that the orders of Government should be obtained in cases where the Inspector proposes not to accept the recommendation of the Examiner of Local Fund Accounts.

In special cases where the amount of gratuity proposed to be paid to such menials does not exceed Rs. 400 but where the service to the credit of the menials falls short of 20 years, the Inspector of Municipal Councils and Local Boards may take the orders of Government before sanctioning the payment of gratuity.

(G.O. No. 2879, L.S.G., dated 6th July 1936.)

(G.O. No. 3145, L.A., dated 5th November 1943.)

(Memorandum No. 31159/50-3-B, L.A., dated 17th November 1950.)

(156) Rule 6-A of the rules regulating the grant of gratuities by municipal councils to their officers and servants does not provide for payments of gratuities to employees in inferior service who retire on attaining the age of 60 years.

In such cases a Commissioner may, however, issue a certificate to the effect that the inferior servant who is to be retired on attaining the age of 60 years, is permanently incapacitated for further service on account of bodily or mental infirmity. Such certificate will be considered sufficient for purposes of payment of gratuities under clause (*a*) of sub-rule (2) of rule 6-A of the Gratuity Rules. The commissioners of municipalities should therefore issue such certificates in the case of inferior servants in their employ who retire on attaining the age of 60 years.

(G.O. No. 592, L.A., dated 15th March 1944.)

(157) All applications for gratuity in respect of menials should be sent to the Inspector of Municipal Councils and Local Boards through the Examiner of Local Fund Acounts with service rolls and application for gratuity in the prescribed form, of the individual concerned.

49. QUALIFICATIONS AND RECRUITMENT OF INFERIOR SERVANTS UNDER MUNICIPAL COUNCILS.

1. Inferior service under municipal councils shall consist of the posts mentioned in column (2) of Annexure I to these rules:

Provided that the posts under the municipal councils bearing the same or similar designation specified in Annexure I, paid for at market rates instead of on time-scales of pay as fixed by the competent authority shall not be regarded as belonging to inferior service for purposes of these rules.

2. (*a*) *Qualifications.*—No person shall be eligible for appointment to the service in any of the posts included in Annexure I if he has completed the age of 25 years:

Provided that this sub-rule shall not apply to the appointment of persons referred to in column (ii) of sub-rule (*c*) or to promotion of persons from one post to another, or to the appointment as peons, or menials paid from contingencies provided that they had entered service under the municipal councils before they had completed the age of twenty-five years:

Provided further that this sub-rule shall not apply to the appointment of a person as an Ayah in any Maternity and Child Welfare Centre or Infectious Diseases Hospital, but such person shall be eligible for appointment only if she has completed 30 years of age.

(*b*) No candidate shall be eligible for appointment to a post mentioned in column (2) of Annexure I unless he possesses the qualifications specified against it in column (3) thereof:

Provided that before making the appointment to the post of Nursing Orderly and ward attendant including the appointment under rule 6, the appropriate authority mentioned in sub-rule (*e*) of rule 1 of the rules relating to the appointment and punishment of officers and servants shall be consulted as prescribed in the said sub-rule.

(*c*) In selecting candidates for appointment to any of the posts included in Annexure I, other than that of the Nursing Orderly and ward attendant the following order of preference shall be observed:—

(i) Sons of persons who hold or have held posts included in this service and have rendered long and faithful service;

(ii) candidates who are residents of the State of Madras; and

(A) who before the 3rd September 1939 have been discharged from any of the units of the Indian Army, the Indian Navy and the Indian Air Force, after having served in any capacity other than that of followers; or

(B) who have rendered in connexion with the war of 1939–46 wholetime service if any of the following kinds, the order of preference governing these candidates *inter se* being as specified below :—

Firstly, those who have done service of any kind in a unit or formation liable for service overseas or in any operational area;

Secondly, those who have done service in India under Military, Munitions or Stores authorities or in factories with liability to serve overseas or in any operational area;

Thirdly, those who have done any other service involving subjection to Naval, Military or Air Force Law including service in the Civil Pioneer Force, the Madras Civil Labour Units or the Madras Labour Units for Ceylon;

Fourthly, those who have undergone a period of training with a military unit or formation involving liability to serve overseas or in any operational area;

Fifthly, those who have rendered valuable service to the fighting forces in other ways for example, in the matter of recruiting;

Sixthly, those who have done service in the A.R.P. or in any other Civil Defence Organization specified in this behalf by the Central or the State Government: and

Seventhly, (i) those who have done any service in connexion with the prosecution of the war 1939–46 which a person is required to undertake by a competent authority under the provisions of any law for the time being in force, or

(ii) those who have done such other service as may be declared to be war service for the purpose of this rule.

NOTE I.—Service in the following organization and posts has been recognized as war service:—

(1) National War Front Organization.

(2) Camouflage Organization.

(3) Special Organization for the production of war supplies through small-scale industries.

(4) Any post associated with the training of war technicians if duty in such post is declared by the Central Government to be "Military duty".

(5) Post of Special constable on coastal patrol duty.

(6) Survey of India, if the service was temporary and involved liability for service overseas.

NOTE II.—Persons whose service, being service of any of the kinds specified above, has been characterized in their discharge certificate or similar document as 'indifferent' or 'bad' and persons who have been discharged from the Army, the Navy or the Air Force or from any other kind of war service for any reasons, other than those specified below shall not be eligible for any preferential treatment under this rule:—

(1) Medical invalidation.

(2) Demobilization

(3) Completion of engagement.

(4) Unlikely to become an efficient soldier, or airman, etc.
(5) Services no longer required.
(6) Character not tested.
(7) Compassionate grounds.
(8) Unfit for service.
(9) Below standard.

NOTE. III.—Among the persons mentioned in clause (ii) persons mentoned in sub-clause (A) shall have preference over the persons mentioned in sub-clause (B).

NOTE IV.—In the case of candidates belonging to the same category of war service and the same grading, length of war service shall be the criterion in determining preferences.

NOTE V.—No duty shall be treated as military duty unless it commenced on any date between the 3rd September 1939 and the 1st April 1946 (both days inclusive).

NOTE VI.—No duty rendered on or after the 22nd November 1948 shall be treated as military duty.

(iii) persons repatriated from South Africa in respect of appointment to the posts mentioned in items 2 and 10 of Annexure I:

NOTE.—A repatriate from South Africa may be appointed, to any post other than Ayah, even if he has exceeded the age-limit of twenty-five years and even if he is not able to speak, read and write the regional language specified in Annexure II, provided he has not completed the age of thirty years.

(iv) sons of persons referred to in clause (ii) whose character has been certified as at least 'good'; and

(v) candidates who possess educational qualification higher than those specified in Annexure I.

3. (1) Notwithstanding anything contained in these rules, two-thirds of the total number of permanent vacancies which existed on the 31st October 1945 and of those which arose between the 1st November 1945 and the 31st March 1947 shall be filled by war-service candidates who are qualified and eligible for appointment and the remaining one-third shall be filled by approved probationers or probationers who are already acting in the said vacancies:

Provided that if no war service candidates are av4ilable for appointment in the vacancies reversed for them such vacancies shall be filled by approved probationers or probationers who are already acting therein.

If an approved probationer or a probationer or a war service candidate is not available for filling any of the said vacancies, such vacancy shall be filled by a candidate qualified and eligible for appointment whether he has rendered war service or not.

Explanation.—For the purpose of this rule, 'war service' shall have the same meaning as is given to the term in the rule relating to recruitment of candidates for filling vacancies in posts in superior services under municipal councils.

(2) Persons who have before the 3rd September 1939 been discharged from any of the units of the Indian Army, the Indian Navy, or the Indian Air Force after having served in any capacity other than that of followers or who have served as combatants or non-combatants in the Great War before the 11th November 1918, may be confirmed in vacancies allotted under sub-rule (1) for candidates who have rendered war service, if but for that rule, they would have been confirmed.

4. The Executive Authority of the Municipal Council shall apply to the District Employment Officer, or the Sub-Regional Employment Officer, as the case may be (hereinafter referred to as Employment Officer) for recommending a suitable candidate in the following cases :—

(1) Where any of the posts mentioned in Annexure I falls vacant and an appointment has to be made thereto of a candidate under rule (2) (*c*) (ii); or

(2) where the vacancy is one already reserved for war service candidates under rule 3.

If a candidate is not recommended by the Employment Officer, the appointing authority shall proceed to fill the vacancy otherwise than in accordance with this rule.

The appointing authority shall ordinarily appoint the candidate recommended by the Employment Officer provided that such candidate is qualified for the post. If, however, it is found necessary to reject the recommendation, copies of the order passed in his case giving full reasons for rejection shall be communicated to the candidate concerned, the Employment Officer and the Regional Director of Resettlement and Employment, Madras.

Where a person allotted by the Employment Officer is discharged for want of vacancy, the appointing authority shall forthwith send a report to the local Employment Officer together with full particulars regarding the service, work and conduct of the person discharged; and advise such discharged candidate to approach the nearest Employment Exchange, if he needs further employment assistance. The Employment Officer shall when such discharged candidate approaches the Employment Exchange, register the name of the candidate and render him further employment assistance.

5. *Probation.*—Every appointment to a post in the service shall be subject to probation for a period of one year on duty within a continuous period of three years.

A person appointed to a post shall be eligible to count for probation in that post his service, if any, rendered subsequently in another post, the appointment to which involves the assumption of duties and responsibilities of equal or greater importance than those attaching to the former post :

Provided that where a probationer or one who had completed his period of probation in a post was deputed for military duty, he shall be confirmed at the earliest opportunity, as soon as a substantive vacancy arises in the post, in preference to all persons whose date of first appointment which counts for probation in the post is later than his subject, in the case of a person on probation, to the condition that he shall after the completion of his military duty, undergo and satisfactorily complete the prescribed period of probation :

Provided further that in computing the continuous period of three years in the case of a person on probation in a post, the period of absence on deputation for military duty, during which he would have held the post but for such absence, shall be excluded.

6. Where it is necessary in the public interest or for administrative reasons, to entertain temporarily in a vacancy a person whom it may not be desirable to entertain as a probationer the Executive Authority of the municipal council may, for reasons to be clearly recorded, appoint such person temporarily subject to the condition that the person so appointed shall not be deemed to be a probationer for that post.

7. (*a*) The Executive Authority of the municipal council may, at any time before the expiry of the period of probation for reasons to be specified in writing, terminate the probation of any person and revert him to his permanent post if he is already a permanent servant or discharge him from the service in other cases.

(*b*) The order in which persons who are on probation and persons who have completed their period of probation shall be discharged or reverted for want of vacancies shall be—

first, the persons who are on probation, in order of juniority,

second, the persons who have completed their period of probation, in order of juniority.

Explanation.—For the purpose of this sub-rule, juniority as between persons who are on probation in a post and as between persons who have completed their period of probation in a post shall be determined with reference to the date of first appointment other than an appointment under rule 6 in that post. Where the date by which seniority is determined is the same as in the case of two or more persons in a post, their seniority *inter se* shall be determined by the order of preference if any previously laid down in

their case. If no such order of preference has been laid down, or in case of doubt, seniority shall be determined by the Executive Authority of the municipal council.

(*c*) Persons who have been discharged or reverted for want of vacancies under sub-rule (*b*) shall be re-appointed as vacancies arise in the inverse of the order laid down in that sub-rule :

Provided that nothing contained in this sub-rule shall be deemed to give any such person a right to be re-appointed in preference to another who has been discharged or reverted later under sub-rule (*a*) of rule 8 and who is entitled to re-appointment under rule 10.

(*d*) A person who has completed his period of probation shall be confirmed at the earliest opportunity; and if a vacancy existed from a date previous to the issue of the order of appointment he may be so appointed with retrospective effect from such date or, as the case may be, from such subsequent date from which he was continuously on duty as a member of the service in such post or in a post the appointment to which involves the assumption of duties and responsibilities of greater importance than those attaching to the former post.

8. (*a*) When any post or posts are abolished, persons shall be selected for discharge or reversion from the post concerned in the following order, namely :—

(1) Acting persons who have not completed their period of probation in order of juniority;

(2) persons who have completed their period of probation, in order of juniority; and

(3) permanent servants, in order of juniority :

Provided that no person shall be discharged on the abolition of any post unless he cannot be provided for otherwise.

Explanation (1).—An appointment the pay of which is reduced shall be deemed to be abolished within the meaning of this sub-rule.

Explanation (2).—For the purpose of this sub-rule, juniority or seniority shall be determined—

(i) in cases falling under clauses (1) and (2) according to the date of first appointment in the post concerned other than an appointment under rule 6 :

Provided that where the date by which seniority is determined is the same in the case of two or more persons in a post their seniority *inter se* shall be determined in the order laid down in the last two sentences of the Explanation to rule 7 (*b*), and

(ii) in cases falling under clause (3) according to his position in the establishment list;

(*b*) where a person to be discharged under clause (3) of sub-rule (*a*) holds a post to which promotions are normally made from a lower post, he shall, if he so desires, instead of being discharged be reverted to such lower post and be placed at the top thereof and sub-rule (*a*) shall then be applied to the selection of persons for discharge or reversion from such lower post.

9. Reasonable notice shall be given to a servant in permanent employ before he is discharged under rule 8. If, in any case, notice of at least three months is not given and the servant has not been provided with other employment on the date on which his services are dispensed with, a gratuity not exceeding his emoluments for the period by which the notice actually given falls short of three months shall, with the sanction of the authority competent to dispense with the services of the servant concerned, be paid to him in addition to the gratuity to which he may be entitled under the rules in that behalf.

10. When candidates are required for employment in any post, preference shall be given to persons discharged or reverted from such post under rule 8, so long as such persons desirous of such appointment are available, appointments being made in the inverse of the order in which they were discharged or reverted from such posts :

Provided that if the Executive Authority of the municipal council considers it undesirable that any specified person should be appointed under this rule he may, for reasons to be recorded in writing and communicated to the person concerned, refuse to appoint him and an appeal shall lie from such refusal as if it were an order of dismissal.

11. No servant shall be retained in service after he has completed the age of 60 years.

12. A service roll shall be maintained for each servant. The Executive Authority of the municipal council shall be responsible for the correct and up-to-date maintenance of the service roll of every servant and he or any officer authorized by him in that behalf shall record an annual certificate of verification in the service roll as early as possible after the end of every year.

13. *Promotion.*—Appointment to any post may be made by promotion from any other post of which the rate of pay or the maximum pay is lower.

14. The rules relating to establishments under municipal councils in so far as they are not repugnant to these rules shall *mutatis mutandis* apply.

ANNEXURE I.

[Referred to in rule 2 (*a*).]

Serial number. (1)	*Designation of post.* (2)	*Qualifications.* (3)
1	(*a*) Laboratory attender. (*b*) Library attender in Public Libraries. (*c*) Library attender in secondary schools.	A pass in the III Form in a recognized secondary school maintained or opened with the sanction of the Government or to which recognition has been accorded under the Madras Educational Rules and ability to speak, read and write the regional language specified in Annexure II in respect of the district and taluk concerned.
2	Peon	Ability to speak, read and write the regional language specified in Annexure II in respect of the district and taluk concerned.
3	Electricity department— (*a*) Helper .. .. (*b*) Switcher .. .. (*c*) Cleaner	(*a*) A pass in V standard. (*b*) Association on electrical construction works for a period of not less than one year, provided that preference shall be given to persons with higher educational qualifications.
4	Turn-cock	Same as for peons.
5	Chinman	Do.
6	Nursing orderly and ward attendant.	(1) Completion of a course of training as paid or unpaid apprentice for a period of not less than one year in an Ayurvedic, Siddha, Unani or Homeopathic hospital or dispensary approved by the Director of Indian Medicine or any other medical institution approved by the Director of Medical Services with the Government of Madras. (2) A pass in the V standard in a recognized primary school, provided that the Director of Indian Medicine in the case of Ayurvedic, Unani, Siddha or Homeopathic hospitals or dispensaries and the Director of Medical Services in the case of any other Medical institutions may sanction the appointment as a nursing orderly of any person not qualified for such appointments under this rule.
;	Head gardener	(*a*) A certificate or diploma indicating the completion of a two years' course of training in the Government Botanical Gardens, Ootacamund, or in the gardens of the Agri-Horticultural Society, Madras, or in any other Botanical institution recognized for the purpose by the Director of Agriculture, Madras,

Serial number.	*Designation of post.*	*Qualification.*
(1)	(2)	(3)
7	Head gardener—*cont.* ..	where regular classes are held and instruction given in the theory and practice of gardening; and (*b*) practical experience as a gardener for a period of not less than three years.
8	Fountain cleaner, sewage cleaner, engine cleaner and pumping station cleaner.	Same as for peons.
9	Drainage maistri	Experience for a period of one year in the maintenance of drains.
10	Daffadar	Same as for laboratory and library attenders referred to in item I above.
11	Hammerman, Grade I and Grade II.	Same as for peons.
12	Oiler	Same as for peons and experience in oil-engine stations for a period of six months.
13	Power-house mazdoor ..	Same as for oiler.
14	Steam road-roller fireman.	Do.
15	Tube-well fitter and tube-well mechanic.	A pass in the V standard in a recognized primary school and experience in fitting and repair of tube-well and pumps for at least one year.
16	Sewage-farm maistri ..	Must have experience in raising farms and cultivation and must be eligible for promotion to the I Form.
17	Cook	No qualification necessary.
18	Bellows boy	Same as for peons.
19	(*a*) Carpenter boy .. (*b*) Carpenter	No qualification necessary. Do.
20	Carpenter helper ..	Do.
21	Market and ferry maistri.	Same as for laboratory and library attenders referred to in item 1 above.
22	Mechanic-helper	Same as for peons.
23	Cleaner	Five years' experience in motor repair works.
24	Sundry fitter	Do.
25	Fitter mazdoor	Same as for peon.
26	Turner-helper	Do.
27	Machineman-helper ..	Do.
28	Moulder-helper	No qualification necessary.
29	Tyre retreading plant helper.	Do.
30	Welder helper	Do.
31	Traveller's bungalow matty and butler.	Same as for peons.
32	Ayah (maternity and child-welfare centres and infectious diseases hospitals).	No qualification necessary.

ANNEXURE II.

[Referred to in the Note under rule 2 (c) (iii).]

District. (1)	*Taluk.* (2)	*Regional language.* (3)
Chingleput ..	Tiruvallur and Ponneri ..	Tamil and Telugu.
	Remaining taluks	Tamil.
South Arcot, Tanjore, Madurai, Ramanathapuram and Tirunelveli East.	All taluks	Do.
Tirunelveli, West ..	Anjengo	Malayalam.
	Remaining taluks	Tamil.
North Arcot and Tiruchirappalli.	All taluks	Do.
Salem	Hosur	Tamil and Telugu.
	Remaining taluks	Tamil.
Coimbatore	Kollegal and Gobichettipalayam.	Tamil and Kannada.
	Remaining taluks	Tamil.
The Nilgiris ..	Ootacamund	Tamil and Kannada.
	Coonoor	Tamil.
	Gudalur	Malayalam and Tamil.
Malabar	Balusseri and Muthalamada ..	Tamil and Malayalam.
	Remaining taluks	Malayalam.
South Kanara ..	Kasargod	Malayalam and Kannada.
	Remaining taluks	Kannada.

(G.O. No. 2037, L.A., dated 24th October 1950.)
(G.O. No. 151, Health, dated 9th January 1953.)
(G.O. No. 84, L.A., dated 16th January 1953.)
(G.O. No. 218. Education, dated 2nd March 1954.)
(G.O. No. 2014, Health, dated 20th July 1954.)

50. GRANT OF LEAVE AND LEAVE ALLOWANCES TO THE INFERIOR AND MENIAL SERVANTS OF MUNICIPAL COUNCILS.

1. Servants whose posts are classed as inferior in the rules regulating the grant of gratuities by municipal council may be granted leave and leave allowances—

(i) as provided for in the Fundamental Rules in the case of persons who were entertained in service prior to the 4th September 1933; and

(ii) as provided for in the Madras Leave Rules, 1933, in the case of persons who were entertained in service on or after that date.

Such servants may, in addition, be granted casual leave in accordance with the regulations contained in the annexure to these rules.

2. (i) A servant classified as a menial earns leave on full pay at the rate of one twenty-fourth of the period he has spent on duty, provided that he shall cease to earn leave while he has to his credit such leave amounting to fifteen days.

(ii) A servant classified as a menial may be granted in each year of service calculated from the 1st April to the 31st March. Leave on half pay for a period not exceeding one month subject to the production of a medical certificate granted by a registered medical practitioner.

Explanation.—In this sub-rule ' service ' includes periods spent on leave under this rule.

3. Leave admissible under rule 2 (ii) not taken by a menial within the year as specified therein shall lapse. He shall not be eligible to the grant of any leave from the date of his retirement on completion of service.

4. In the case of menials of less than one year's service, leave under rule 2 may be granted only to the extent earned by active service, i.e., in the proportion which his active service bears to the full active service prescribed for a complete year.

5. The two kinds of leave specified in rule 2 may be granted in combination.

6. Menial servants shall not be entitled to ordinary casual leave but may be granted special casual leave as shown below when temporarily incapacitated on account of plague, cholera or typhoid inoculation, as shown below :—

Two days for plague inoculation;

One day for cholera or typhoid inoculation.

7. Women menial servants may, in addition to the leave specified in rule 2, be granted maternity leave on full pay for a period not exceeding two months in respect of each confinement. This leave is not debitable to the leave account and may be granted in combination with any other kind of leave admissible under rule 2. The sanctioning authority, may, before granting the maternity leave, require the servant to furnish a medical certificate granted by a registered medical practitioner regarding the state of her health necessitating such leave.

8. The Executive Authority shall maintain a leave account in respect of each inferior and menial servant in regard to the leave earned by and granted to him or her under these rules.

ANNEXURE.

CASUAL LEAVE—REGULATIONS—ORDINARY CASUAL LEAVE.

1. Inferior servants may be granted casual leave up to a maximum of 15 days in all in the course of one calendar year. Casual leave may be combined with Sundays or authorized holidays provided that the resulting period of absence from duty does not exceed ten days. These servants will not be entitled to any casual leave as a matter of course.

2. A register of casual leave will be maintained in every office under the control of the municipal council.

3. Members of works establishment belonging to the category of 'inferior servants' may be granted casual leave whenever they are prevented by illness from attending to their work. Such leave may be on full pay or on reduced wages.

4. During casual leave a servant is entitled to pay as though he were on duty, except as provided for in regulation 3.

5. (1) *Special casual leave.*—Special casual leave not counting against ordinary casual leave may be granted to an inferior servant in the following circumstances:—

(i) When he is detained in a plague camp on the way to join duty.

(ii) When he is directed by the head of his office to absent himself from duty in consequence of the presence of infections disease in his house:

Provided that arrangements for conduct of his duties can be made without extra expense to the municipal council or that the special sanction of the municipal council is obtained in cases in which a substitute is employed in the place of the absentee, without prejudice to his pay.

NOTE.—When the servant himself catches the infection, regular leave admissible to him under the rules must be taken for the period of absence.

(iii) When he has to proceed for anti-rabic treatment to the nearest treatment centre.

The period of casual leave granted to a servant for anti-rabic treatment should not exceed fifteen days plus the time required to go and return from the nearest treatment centre. If the absence of the servant makes it necessary for a substitute to be appointed during the period, the period of absence may, with the sanction of the municipal council, be treated as extra leave on average pay or earned leave, as the case may be, not debitable to the leave account and not involving the usual condition that there should be no extra expense to the municipal council. Any further leave required should be granted from out of the leave admissible to him according to the rules.

(iv) In the cases coming under clauses (i) and (ii) when the absence from duty exceeds the period which may reasonably be treated as casual leave under the discretion of the Executive Authority, the servant may be granted for the entire period of absence such regular leave with leave salary as may be due to him and thereafter extra ordinary leave.

(2) Special casual leave not counting against ordinary casual leave may be granted to an inferior servant who is temporarily incapacitated on account of plague, cholera or typhoid inoculations as shown below :—

Two days for plague inoculation.

One day for cholera or typhoid inoculation.

6. Casual leave cannot ordinarily be taken in combination with any other leave, vacation or joining time. The Executive Authority may, however, sanction such combination in special cases provided there is no evasion of rules, for instance, when a servant is obliged to be absent owing to the prevalence of infectious disease in his house and granted special casual leave, himself contracts illness and has to be granted regular leave in continuation.

(G.O. No. 1941, L.A., dated 17th July 1941.)
(G.O. No. 68, L.A., dated 10th January 1945.)
(G.O. No. 163, L.A., dated 1st February 1947.)
(G.O. No. 991, L.A., dated 5th May 1950.)
(G.O. No. 1857, L.A., dated 28th September 1951.)
(G.O. No. 2520, L.A., dated 22nd December 1952.)

(158) Under rule 2 (i) above, the servant classed as a menial earns leave on full pay at the rate of 1/24th of the period he has spent on duty. The leave earned should be calculated at one day for every 24 days of duty and that fractions of a day in such calculation should be carried over.

(G.O. No. 1124, L.A., dated 12th August 1954.)

(159) A certificate given by a member of the Public Health Department, (Health Inspector or Sanitary Inspector) in the case of a person suffering from notified infectious diseases may be accepted for the purpose of granting leave under rule 2 (ii) above.

(G.O. No. 928, L.A., dated 4th October 1954.)

(160) Menials are not eligible for casual leave except the special casual leave mentioned in rule 6 of these rules. As there is no provision in these rules for the grant of extra ordinary leave or leave on loss of pay, the absence of a menial from duty except on leave authorized in these rules will operate as a break in service. The executive authorities of municipal councils may condone such breaks in service for purposes of leave, bonus fund and gratuity if good and sufficient reasons are shown.

(G.O. No. 969, L.A., dated 16th May 1952.)

(161) The leave account of menial servants should be kept in the form below :—

LEAVE ACCOUNT OF MENIAL SERVANTS.

Name of the Menial servant .. ..
Date of birth .. ..
Serial number .. ..
Range .. ..
Designation .. ..
Date of commencement of service .. ..
Date of retirement .. ..

Part I—Leave on full pay account.

Duty.		Leave earned 1/24th of column (2).	Leave at credit [column (3)+(7).]	Leave taken.		Balance at credit columns [(4)—(6).]
From to	Period in days.			From To	Period in days.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part II—Medical leave account.

Leave on half-pay on medical certificate.

Dates.		Period in days.	Balance at credit towards one month per year.
From	To		
(8)		(9)	(10)

[NOTE.—(1) The entry in column (4) should be limited to a maximum of 15 days.

(2) The leave in the balance column (10) shall lapse at the end of the year.

(3) Entries relating to maternity leave, leave without allowances and break in service may be written across the page in red ink as occasion arises.

(G.O. No. 1944, L.A., dated 21st September 1953.)

51. LOCAL AUTHORITIES INFERIOR AND MENIAL SERVANTS' PROVIDENT FUND RULES.

I. These rules may be called the " Local Authorities " Inferior and Menial Servants' Provident Fund Rules ".

NOTE.—The Provident Funds Act, 1925 (Central Act XIX of 1925), applies to the Local Authorities' Inferior and Menial Servants' Provident Fund.

II. In these rules, unless there is anything repugnant in the subject or context—

(i) ' Executive Authority ' means the Commissioner, Chairman, President or other functionary of the local authority concerned who is vested with the general executive powers under the Madras District Municipalities Act, 1920, or the Madras Local Boards Act, 1920, as the case may be.

(ii) ' family ' means—

(*a*) in the case of a male subscriber, the wife or wives and children of the subscriber, and the widow or widows and children of a deceased son of the subscriber :

Provided that if the subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently indicates by express notice in writing to the executive authority that she shall continue to be so regarded; and

(b) in the case of a female subscriber, the husband and the children of the subscriber and the widow or widows and children of a deceased son of the subscriber :

Provided that if a subscriber by notice in writing to the Executive Authority expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently cancels formally in writing her notice excluding him.

NOTE I.—'Children' means legitimate children.

NOTE II.—An adopted child shall be considered to be a child by the Executive Authority ; if any doubt arises in the mind of the Executive Authority it shall be decided by him after taking legal advice.

(iii) 'Form' means a form appended to these rules;

(iv) 'Fund' means the Inferior and Menial Servants' Provident Fund established by a local authority;

(v) "inferior servant" means a servant holding any one of the posts classified as inferior in the rules for regulating the grant of gratuities;

(vi) "Local Authority" means a municipal council, a district board or a panchayat classified by the State Government as a major panchayat;

(vii) 'Menial' means a wholetime servant of the local authority holding a post which is not classified as superior or inferior under the rules regulating the grant of gratuities.

NOTE.—This amendment shall be deemed to have come into force on the 1st April 1948 but shall not affect prejudically the employees of Panchayats not being Major Panchayats, who have been admitted to the fund prior to the date.

(viii) Words importing the masculine gender shall be taken to include females if circumstances so require.

III. Contribution under these rules shall, subject to the provisions of rule XII (ii) ordinarily be admissible only in respect of permanent service for which subscription is recovered from the subscriber :

Provided that it shall be open to a local authority to allow contribution in respect of temporary or officiating service also.

IV. A person who has been admitted to the benefits of these rules shall not be entitled to gratuity or compensation under any other rules in respect of any period for which he is entitled to get the benefit under these rules.

V. (1) Every local authority shall establish and maintain a Provident Fund for the benefit of its menials and inferior servants. It shall be obligatory on all permanent menials and inferior servants of the local authority to subscribe to the fund.

(2) The fund shall be administered by the local authorities and shall be maintained in rupees.

NOTE.—This amendment shall be deemed to have come into force on the 1st April 1958 but shall not affect prejudicially any servant who has been admitted to the Fund prior to that date.

VI. (1) Each subscriber shall, on admission, be required to make a nomination in such form as may be laid down by the State Government conferring the right to receive the amount that may stand to his credit in the fund in the event of his death before quitting the service.

(2) A subscriber who at the time of joining the fund has a family shall send to the Executive Authority a nomination in Form I in favour of one or more members of his family.

(3) A subscriber who has no family may similarly nominate a person or persons in Form II provided that a nomination so made shall be deemed to have been duly made in accordance with these rules only for so long as the subscriber has no family.

(4) When a subscriber who has made a nomination in Form II subsequently acquires a family, he shall be called upon to formally cancel the nomination and make a fresh nomination under sub-rule (2).

(5) A nomination becomes operative only on its being accepted by the Executive Authority.

VII. Each menial or inferior servant shall, in respect of each month of his service under the local authority after the establishment of the fund subscribe to the fund a sum of one rupee in the case of district boards and municipalities of all grades and eight annas in the case of panchayats classified as major panchayats irrespective of the actual period in any month for which servise is rendered, provided that it shall be open to the subscriber not to make any subscription in respect of a month in which he has not rendered full month's service and does not draw full month's pay. The recovery of this subscription shall be effected by the Executive Authority by deduction of the amount from the pay bill of subscribers. The local authority shall also contribute annually an equivalent amount from its general funds towards the amount of the subscriber as its contribution.

VIII. The amount deducted from the pay bills of subscribers as provident fund deductions and the subscription paid by the local authority and other sums relating to the provident fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deductions, subscriptions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in such manner as may be prescribed by the State Government for the investment of deposits of other Provident Fund accounts of local authorities. No interest shall be allowed to the

subscribers on the subscription made by them or on the contribution credited to the fund by the local authority. Any interest earned by way of deposit of the subscription and contribution in the Savings Bank or any other bank and by investment of any sum withdrawn from the deposit account shall be credited to the general fund of the local authority to meet the cost of staff engaged in the maintenance of the accounts relating to the fund.

NOTE.—The sums required for the payment of temporary advances and life assurance premia during a month shall be withdrawn from the amounts lodged in the Government treasury under this rule. The balance remaining in the Government treasury at the beginning of a month, out of the deposits made therein till the end of the previous month, shall be remitted into the Post Office Savings Bank not later than the fourth day of that month.

IX. The Executive Authority may grant temporary advances to a subscriber from the amount standing to his credit on account of subscriptions made by him if in the opinion of the Executive Authority the grant of such advance is absolutely necessary and subject to the following conditions:—

(a) Reasons for the grant of such advances shall be placed on record.

Explanation.—The following may be recognized as legitimate reasons for which advances may be granted:—

(1) To pay expenses incurred in connexion with the serious illness (including confinement) of the subscriber or a member of his family;

(2) to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connexion with marriages, funerals and other ceremonies.

(b) An advance granted under this rule shall not exceed three months' pay of the subscriber or one-half of the amount of the subscription made by him to the fund, whichever is less.

(c) An advance shall not, except for special reasons to be recorded in writing and except with the special sanction of the municipal council, be granted until at least six months have elapsed after the final repayment of a previous advance.

(d) The advance granted under this rule shall be recovered in not more than twelve successive equal monthly instalments from the pay bills of the subscribers concerned. The recovery shall commence from the month in which the subscriber draws full pay after receiving the advance.

X. The amount standing to the credit of a subscriber in his fund shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any civil, revenue or criminal court in respect of any debt or liability incurred by the subscriber and neither the Official Assignee nor any Receiver appointed under the State Insolvency Act, 1920, shall be entitled to, or have any claim on such amount.

XI. The account of each subscriber shall be closed—

(a) when he is dimissed or removed from service, or

(b) when he is discharged from service or resigns, or

(c) when he dies.

XII. (i) When a subscriber's account is closed in the circumstances detailed in rule XI, the subscriber or his nominees, as the case may be, shall be paid the amount contributed to the fund by subscriber and standing to his credit as on the date on which the account is closed.

(ii) On the death of a subscriber before quitting the service when he leaves a family and if no nomination in favour of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family become payable to the members of his family in equal shares:

Provided that no share shall be payable to—

(1) sons who have attained legal majority;

(2) sons of a deceased son who have attained legal majority;

(3) married daughters whose husands are alive;

(4) married daughters of a deceased son whose husbands are alive if there is any member of the family other than those specified in clauses (1) to (4):

Provided also that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber.

(iii) Similarly the subscriber or his nominee, as the case may be, may be paid the amount of bonus contributed by the local authority less such sums as it may be found necessary to recover from him and credit to the local authority on any account. The Executive Authority shall before paying the bonus to the subscriber or his nominee, as the case may be, make a record in the service roll that the work and conduct of the subscriber have been such as to merit the payment of the bonus in full. It shall be open to the local authority to pay the bonus in full or in part as it deems fit, subject to the above conditions.

(iv) No bonus contribution shall be payable to persons who have rendered less than five years total service but the subscriber's own contribution shall be paid whatever may be the length of service.

NOTE.—Striking work without adequate and reasonable cause and stopping away from work without permission may be deemed to be sufficient reasons for withholding the bonus;

Provided that this restriction shall not apply to the case of a person who dies or who is compulsorily retired on account of physical unfitness, before he completes the prescribed period of five years.

XIII. As soon as possible after the close of each year every subscriber shall be furnished with a statement in Form III showing the amount at his credit inclusive of the bonus. Subscribers shall satisfy themselves about the correctness of the amount shown in the statements and errors, if any, in them shall be brought to the notice of the Executive Authority within a month from the date of their receipt. The Executive Authority will thereupon take such action as may be considered necessary.

XIV. The Executive Authority shall cause to be kept a register of subscribers in Form IV, a cash book in Form V, a register of temporary advances and their recoveries in Form VI and an abstract in Form VII.

XV. Save as otherwise provided in these rules, the provisions of the rules in Municipal Councils Provident Fund Rules specified below, shal apply in respect of the matters dealt with therein :—

(1) Rule 5 (1), (4) to (6) and (9) to (11) of the Municipal Councils Provident Fund Rules for making nominations and cancellation of nominations;

(2) Rule 5 (2) of the Municipal Councils Provident Fund Rules regarding the share of nominees.

(3) Rule 20 of the Municipal Councils Provident Fund Rules for closure of accounts and payments; and

(4) Rule 24 of the Municipal Councils Provident Fund Rules for payment of minor beneficiaries.

FORM No. I.

[*See* rule VI (2).]

CERTIFICATE OF NOMINATION.

I do hereby declare the following to be the names and addresses of the member or members of my family who, in the event of my death, will be entitled to receive payment of all sums due to me from the Inferior and Menial Servants' Provident Fund, and I make this my will so far as regards such sums aforesaid:—

Name in full.	Relationship to subscriber.	Age.	Occupation.	Address.	Sums due in what proportions payable.
(1)	(2)	(3)	(4)	(5)	(6)

Name and address of guardian in the case of minors.	Contingencies on the happening of which the nomination shall become invalid.	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing subscriber.	Remarks.
(7)	(8)	(9)	(10)

Station,

Date 19 .

Signature or thumb-impression and address of first witness.

[Signature or thumb-impression and designation of Subscriber.]

Signature or thumb-impression and address of second witness.

FORM No. II.

[*See* rules VI (3) and (4).]

Certificate of Nomination.

I do hereby declare the following to be the names and addresses of the person or persons who, in the event of my death, will be entitled to receive payment of all sums due to me from the Inferior and Menial Servants' Provident Fund, and I make this my will so far as regards such sums aforesaid :—

2. I do also declare that I have no family to whom I can assign the amount.

Name in full.	Age.	Occupation.	Address.	Sums due in what proportion payable.
(1)	(2)	(3)	(4)	(5)

Name and address of guardian in the case of minors.	Contingencies on the happening of which the nomination shall become invalid.	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.	Remarks.
(6)	(7)	(8)	(9)

Station.
Date 19 .

Signature or thumb-impression and address of first witness.

Signature or thumb-impression and designation of subscriber,

Signature or thumb-impression and address of second witness.

FORM No. III.

(*See* rule XIII.)

BONUS FUND.

Deposit Account of

(Official designation) for the year ending the 31st March 19 .

Account No.

	Subscription. RS. A. P.	Bonus. RS. A. P.	Remarks.
Opening balance			
Credits during the year *			
Total ..			
Withdrawals during the year			
Balance on the 31st March 19 . † ..			

* Includes recoveries made during the months of April to March.
† Balance accepted.

Forwarded to the subscriber as required by rule XIII of the Inferior and Menial Servants' Provident Fund Rules.

He is requested to satisfy himself as to the correctness of the statement and to bring errors, if any, to the notice of the undersigned within one month from the date of its receipt.

He is required to state whether he desires to make any alteration in any nomination made under rule VI of the Local Authorities' Inferior and Menial Servants' Provident Fund Rules.

In case the subscriber has made no nomination in favour of a member or members of his family, due to his having no family at the time, he is also requested to state whether he has acquired a family thereafter.

(Signature)

Executive Authority.
President.

Office of the

The 19 .

Subscriber.

FORM No. IV.

REGISTER OF SUBSCRIBERS TO THE INFERIOR AND MENIAL SERVANTS' PROVIDENT FUND AND THEIR NOMINEES.

Subscribers.										
Serial number.	Name in full.	Father's name.	Address.	Date of birth by the Christian era.	Caste, race or religion.	Date of admission.	Age on date of admission.	Name of appointment held on date of admission.	Pay of post.	Number and date of certificate of nomination (to be filed separately).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Nominees.									
Serial number.	Name in full.	Relationship to subscriber.	Age.	Occupation.	Address.	Sums due in what proportions payable.	Names and addresses of witness attesting the certificate.	Initials of the *Executive Authority.*	Remarks.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

FORM No. V.

(*See* rule XIV.)

CASH BOOK OF THE INFERIOR AND MENIAL SERVANTS, PROVIDENT FUND FOR THE YEAR 19 .

Receipts.

Subscriptions.	Bonus.	Investments.	Miscellaneous.	Month and date.
(1)	(2)	(3)	(4)	(5)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

Payments.

Particulars of transactions.	Subscriptions.	Bonus.	Investments.	Miscellaneous.	Total net balance every month. In the post office savings bank.
(6)	(7)	(8)	(9)	(10)	(11)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

FORM No. VI.

(*See* rule XIV.)

REGISTER OF TEMPORARY ADVANCES AND THEIR RECOVERIES.

Withdrawals.

Name and designation.	Account number.	Authority.	Amount sanctioned.	Amount withdrawn.	Number of instalments for recovery.	Year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS.	RS.		19 -19 .
						19 -19 .
						19 -19 .
						19 -19 .
						19 -19 .

Recoveries.

April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Remarks.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

FORM No. VII.

(*See* rule XIV.)

ABSTRACT OF THE INFERIOR AND MENIAL SERVANTS' PROVIDENT FUND OF THE FROM 19—19 .

Serial number as per register of subscribers.	Name of subscriber.	Official designation.	Pay on which subscription is levied.	Opening balance	
				Subscription account.	Bonus account.
(1)	(2)	(3)	(4)	(5)	(6)

Credit — Amounts of subscriptions or refunds of withdrawals received in												Total.
April.	May,	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Subscription account total of columns (7) to (18).
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Bonus for the year.	Subscription and bonus withdrawn or temporary withdrawals or bonus forfeited,			Closing Balance		
	Subscription.	Bonus.	Voucher number.	Subscription account.	Bonus account.	Remarks.
(20)	(21)	(22)	(23)	(24)	(25)	(26)
RS. A. P	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	

(G.O. No. 1729, P. H., dated 5th June 1912.)
(G.O. No. 2028, L. A., dated 4th October 1949.)
(G.O. No. 1890, L.A., dated 28th September 1950.)
(G.O. No. 2094, L.A., dated 6th November 1951.)
(G.O. No. 43, L.A., dated 15th January 1954.)
(G.O. No. 1023, L.A., dated 17th July 1954.)

(162) Conductresses employed in municipal elementary schools are treated as wholetime servants. They should therefore be admitted to the Local Authorities Inferior and Menial Servants' Provident Fund except in the case of those acting in leave vacancies.

(G.O. No. 2187, L.A., dated 19th November 1951.)

CHAPTER IV—RECEIPTS AND EXPENDITURE.

Part I—Receipts.

52. RECEIPTS AND EXPENDITURE OF MUNICIPAL COUNCILS.

Fees for Licences and Permissions.

1. (1) Every licence or permission granted under the Act or any rule or by-law made thereunder shall be issued in such form as may be laid down in that behalf by the Government from time to time.

(2) The fee payable in respect of every such licence or permission not being a licence under section 270 of the Act shall be collected in advance when the application for the licence or permission is presented.

(3) The particulars relating to the collection of the fee and to the grant of such licence or permission shall be entered consecutively in the Register of Licences and Permissions.

(4) Every person to whom such licence or permission is granted shall be furnished with a copy of the conditions subject to which the same is granted.

Income from Endowments and Trusts.

2. The Executive Authority of a municipal council shall maintain or cause to be maintained in the municipal office an up-to-date record of every endowment or trust managed by it. Such record shall show—

(*a*) the authority under which the management of the endowment or trust was vested in the council;

(*b*) the assets and sources of income of the endowment or trust; and

(*c*) the expenditure chargeable to the endowment or trust.

Contributions.

3. The receipt of contributions payable to a municipal council from the Government, other municipal councils, local boards, other local authorities and private persons, shall be watched through the Miscellaneous Demand Register.

Avenue Receipts.

4. The receipts from the sale of the produce or usufruct of trees shall be watched by the Executive Authority through the Register of Revenue yielding properties and the Miscellaneous Demand Register.

Sale-proceeds of Tools and Plant, Sweepings, old Stores and Materials.

5. The orders of the municipal council shall be taken for the disposal of old and unserviceable tools, plant, stores and materials and of sweepings. Except for special reasons to be recorded by the municipal council, such tools, plant, stores, materials and sweepings shall not be ordered to be sold otherwise than by public auction. The receipts from all such sales shall be shown in the Register of Miscellaneous Sales.

Fees from Markets, Cart-stands, Slaughter-houses and Fisheries.

6. (1) Where the right to collect fees in respect of the use of any market, cart-stand, slaughter-house or fishery is proposed to be leased out by the council the Executive Authority shall prepare a preliminary notice setting forth the conditions and terms subject to which the lease will be granted.

(2) The conditions and terms set forth in the preliminary notice shall be approved by the authority competent to enter into a contract under section 68 of the Act. Such authority shall for the purposes of this sub-rule, be determined with reference to the amount of bid accepted for the previous year's lease :

Provided that the approval of the preliminary notice by such authority shall not be necessary if it has previously been approved, unless there are any changes in its conditions and terms.

(3) The preliminary notice shall set forth the following conditions and terms subject to which the lease will be granted, namely :—

(*a*) the selection of the lessee shall vest in the authority competent to enter into a contract;

(*b*) no person shall be permitted to bid at the auction unless he deposits as security such sum as shall be specified in the notice;

(*c*) if the period of lease does not exceed one year—

(i) the lessee shall, within one week of the date of confirmation of the lease in his favour, deposit a sum which together with the security referred to in clause (*b*) would make up one-fourth of the total lease amount. This sum shall ordinarily be adjusted towards the instalments of the lease amount due for the last three months of the year, but it may be adjusted towards any instalment of the lease amount overdue from the lessee; and towards the loss, if any, sustained by resale or departmental management; and

(ii) the balance of the lease amount shall be paid within a period of nine months commencing on the 1st April of every year on or before the date specified in the lease deed;

(*d*) where the period of lease exceeds one year—

(i) the lessee shall, within one week of the date of confirmation of the lease in his favour deposit a sum which together with the security referred to in clause (*b*) would make up an amount equal to three instalments of the lease amounts. This sum shall ordinarily be adjusted towards the last three instalments of the lease amount due, but it may be adjusted towards any instalment of the lease amount overdue from the lessee; and towards the loss, if any, sustained by resale or departmental management; and

(ii) the balance of the lease amount shall be paid fully within such date as the authority competent to enter into a contract may determine:

Provided that the date so fixed shall not be later than three months before the expiry of the period of lease;

(*e*) the lease deed shall ordinarily be executed and registered within fifteen days of the date of the confirmation of the lease by the municipal council and no person shall be allowed to exercise his rights as a lessee until he has executed the lease deed; and

(*f*) if any instalment due under the lease is not paid within one month of the date on which it becomes payable the Executive Authority shall forthwith report the matter to the municipal council which shall thereupon terminate the lease and order its management departmentally at the risk of the lessee till it is resold, if a resale is ordered.

(4) The preliminary notice shall, after approval by the authority referred to in sub-rule (2) where such approval is necessary, be published in one or more newspapers having a wide circulation in the locality. A copy of the notice shall also be affixed in some conspicuous place within the limits of the municipality:

Provided that the authority referred to in sub-rule (2) may, having regard to the anticipated income from, and the nature of the lease, determine whether the publication of the preliminary notice shall be effected in the manner laid down in this sub-rule or in any other manner, and in the later case, shall specify the mode or modes in which the publication shall take place.

(5) The Executive Authority or a person duly authorized by him shall conduct the auction and shall not permit any person who fails to deposit as security such sum as may be specified in the preliminary notice to bid at the auction.

(6) The Executive Authority shall, after the auction is completed, place before the authority referred to in sub-rule (2) a list of the bids at the auction. The latter authority shall determine which of the bids at the auction should be accepted. Where the bid accepted is not the highest bid, the reasons for rejecting the bid or bids higher than the one accepted, shall be recorded in writing.

(6-A) In exceptional cases where sales in public auction have proved unsuccessful on at least two occasions owing to the want of bidders or to strong combination among them or to any other reason, the Executive Authority may invite sealed tenders for the lease and place such tenders before the authority referred to in sub-rule (2). The latter authority shall determine which of the tenders shall be accepted. Where the tender accepted is not the highest tender, the reasons for rejecting the tender or tenders higher than the one accepted shall be recorded in writing.

(7) The authority competent to enter into a contract, determined with reference to the amount of the bid or tender that has been accepted, shall then enter into a written contract with the person whose bid or tender has been accepted in accordance with the terms and conditions of the preliminary notice.

(8) The collections of amounts due from the lessee shall be watched through the Miscellaneous Demand Register.

(9) In the case of every lease, a lease-deed shall be executed and it shall specify—

(*a*) the duration of the lease;

(*b*) the amount of each instalment of the rent and the date on or before which it shall be payable;

(*c*) the compensation payable in the case of payment of any instalment after the due date;

(*d*) the liability of the lessee to make good any loss caused to the council or resale or through departmental management and resale owing to default on the part of the lessee to fulfill the terms of his contract; and

(*e*) the rate of fees to be levied by the lessee in regard to markets, cart-stands, slaughter-houses and fisheries.

(10) (*a*) Every lease-deed shall contain an express condition that the lessee shall be liable to pay such ground rent as the Collector may fix from time to time.

(*b*) *Omitted.*

(*c*) No person shall be allowed to exercise his rights under the lease until he has executed the lease-deed.

7. (1) Where any market, cart-stand, slaughter-house or fishery is managed departmentally, all fees levied in respect of the use thereof shall be collected by means of tickets printed and supplied by the Executive Authority.

(2) The tickets shall be printed in foil and counterfoil in different colours for different rates of fees, the rates being printed in each case. Each kind of ticket shall be bound in books of 100 each and shall bear consecutive machine numbers. Before issue to the collecting officers, they shall be stamped with the common seal of the municipal council in the presence of the Executive Authority or any officer authorized by him in this behalf.

(3) A register in two parts shall be maintained in the municipal office in respect of these tickets.

The first part shall be a stock register, the entries for receipts being attested by the Executive Authority or an officer authorized by him and the entries for issues being attested by the collecting officer concerned.

The second part shall be a personal ledger account for each officer entrusted with the collection of revenue by means of these tickets. It shall be debited with the number and value of each kind of ticket issued to each collecting officer and shall be credited with the amount of his collection paid by him into the municipal office. Remittances shall be made by the collecting officer every day and shall be accompanied by details of the number and value of each kind of ticket issued by him.

(4) Where any ticket book has been completely used, the counterfoils shall be sent to the municipal office for check with actual credits.

(5) The collecting officer shall also keep an account of the tickets entrusted to him and the collections made by him. The daily collections by each kind of ticket shall be entered in such account and the balances struck at the end of every day. The account and the stock of tickets shall be verified at irregular intervals by the Executive Authority or any officer authorized by him, who shall certify to such verification.

INCOME FROM BUILDINGS, LANDS AND OTHER IMMOVABLE PROPERTY.

8. (1) If any building belonging to a municipal council is tented out or if any land or other immovable property belonging to such council is leased out, prompt recovery of the rent of such building or the amount due under such lease shall be watched through the Miscellaneous Demand Register.

(2) A register in such form as may be laid down by the Government from time to time shall be maintained in every traveller's bungalow or rest-house under the control of the council and the persons occupying such traveller's bungalow or rest-houses shall be required to enter the particulars specified in the register.

RECOVERIES FOR SERVICES RENDERED.

9. Save as otherwise provided in the Act, no work for any private individual or body shall be undertaken by a municipal council unless the estimated cost thereof has been paid in advance.

10. *Miscellaneous Bill Register.*—All transactions relating to miscellaneous dues for which miscellaneous bills are issued shall be recorded in the Miscellaneous Bill Register.

Refunds of Revenue.

11. No item of revenue received by a municipal council shall be refunded without the sanction of the council. The sanction accorded by the council shall lapse after one year from the date of grant thereof and thereafter a fresh sanction shall be necessary. Bills for refunds of revenue shall be drawn in such form as may be laid down by the Government from time to time. As soon as a refund is made, a note of the grant thereof shall be made against the original credit entry in the relevant accounts.

12. (1) All sales of—

(*a*) the produce or usufruct of trees,

(*b*) wind-fallen and withererd trees:

(*c*) sweepings;

(*d*) tools and plant;

(*e*) old stores and materials; and

(*f*) leases of buildings and of lands belonging to the municipal councils the rents of which are expected to exceed Rs. 200 per annum,

shall be effected by public auction which shall be conducted by the Executive Authority or by a person duly authorized by him who shall give full publicity thereto in such manner as he considers suitable. The bids at the auction shall be placed by the Executive Authority before the municipal council or a committee thereof according as the highest bid at the auction exceeds or does not exceed Rs. 1,000. The municipal council or the committee, as the case may be, shall determine which of the bids at the auction shall be accepted. Where the bid accepted is not the highest bid, the reasons for rejecting a bid or bids higher than the one accepted shall be recorded in writing:

Provided that the municipal council may in its discretion and with the previous sanction of the Inspector of Municipal Councils and Local Boards grant or lease, otherwise than by public auction, the right of removing municipal refuse which can be used by ryots as manure for lands to any co-operative society having jurisdiction within the municipality or within three miles of municipal limits:

Provided further that in the case of buildings and lands referred to in clause (*f*), if at a public auction held, the bid is found to be lower than that obtained in the previous year and if the previous year's lessee desires the continuance of the lease at the old rate, the municipal council may, notwithstanding the public auction held, grant the lease to him:

Provided also that in exceptional cases where it is advantageous to renew the leases of lands and buildings referred to in clause (*f*) in favour of persons to whom the leases were originally

granted, the municipal council may with the previous sanction of the Inspector of Municipal Councils and Local Boards, dispense with public auction.

(2) The articles sold shall not be allowed to be taken possession of by the successful bidder until he has paid the full amount payable by him.

(3) All sales shall be shown in the register of miscellaneous sales and all realizations of sale amounts shall be entered therein.

13. Security adequate in the opinion of the Executive Authority shall in all cases be taken for the due fulfilment of the terms of a lease of the produce or usufruct of trees or of the right to collect fees in respect of markets, cart-stands, slaughter-houses or fisheries or of any other similar right. The security so taken shall not be repaid to the lessee unless and until he has satisfactorily complied with all the terms of the lease. But the amount of security may be adjusted towards the last instalment due under the lease.

ORGANIZATION OF MUNICIPAL OFFICE.

14. The cash and account branches of the municipal office shall be kept distinct from each other and under distinct officers who shall be termed shroff and accountant respectively. In no case shall a person compiling the municipal accounts or any portion thereof collect or receive any moneys due or paid to the municipality.

15. All moneys received by the Executive Authority or under his authority by a municipal officer or servant (including a Government servant whose services have been placed at the disposal of the municipal council) in his capacity as such, shall be brought into account as soon as they are received unless the specific sanction of the Government to the contrary has been obtained. All moneys so received shall be paid into the municipal office either daily or on alternate days or weekly, as may be directed by the Government in respect of each class of receipts or if so directed by the Government in any case, shall be remitted direct to the credit of the municipality into the Government treasury or the bank in which the municipal fund is lodged.

16. No moneys received on behalf of the municipal council shall be utilized for its expenditure without first being brought into account and paid or remitted as provided in rule 15.

17. No municipal council shall apply its capital receipts, such as sale-proceeds of land, buildings or machinery, to ordinary expenditure without the previous sanction of the Government.

18. Where the same staff collects different taxes and fees or where the same staff keeps the accounts for different taxes and fees the total cost of such staff shall be allocated among the funds

concerned in proportion to the amount collected under each provided that in the case of the elementary education tax the proportionate charges on account of collection alone shall be debited to the elementary education fund.

19. Every municipal servant entrusted with the collection of municipal revenue on bills previously issued in the municipal office shall be supplied with a collection book.

20. Collection of taxes and other municipal revenue made by bill collectors or other outdoor subordinates shall be remitted into the municipal office through chalan registers. All direct payments by parties into the municipal office shall be accompanied by a chalan in each case. Such remittances and payments shall be made to the shroff who shall maintain a record of the money received by him in a chitta.

21. Receipts shall be given for all moneys received in the municipal office from the public except in the case of receipts acknowledged in the chalan registers. Such receipts shall be signed by such authorities as may be specified in that behalf by the regulations made by the municipal council under clause (*g*) of section 25 of the Act.

Cash Books and Subsidiary Registers.

22. The Executive Authority shall maintain or cause to be maintained in such form as may be laid down by the Government from time to time, the following accounts and registers in the municipal office :—

(1) Cash Book.
(2) Collection Register of Tax on Carriages and Animals.
(3) Register of Carts registered.
(4) Register of Licences and Permissions.
(5) Miscellaneous Demand Register.
(6) Register of Revenue Yielding Properties.
(7) Collection Book.
(8) Register of Bills (for payments, etc.).
(9) Register of Miscellaneous Sales.
(10) Miscellaneous Bill Register.
(11) Petty Cash Book.
(12) Register of Endowments and Trusts.
(13) Chalan registers.
(14) Chalans.
(15) Chitta.
(16) Acquittance Register.
(17) Miscellaneous receipts.
(18) Audit Register.

Part II—Expenditure.

23. (1) All payments out of the municipal fund in respect of bills presented to the municipal council shall be made only after the bills are passed by the chairman or by some person duly authorized in that behalf by the Executive Authority.

(2) Save as provided in the rules relating to the incurring of petty contingent expenditure from the permanent advance, payments shall be made only by cheques drawn on the treasury or bank in which the moneys of the council are lodged.

24. When the Executive Authority or other officer of a municipal council who is authorized to draw cheques against the funds of the municipal council lodged in a Government treasury or bank makes over charge of his office either temporarily or permanently he shall send a specimen of the signature of the relieving officer together with a certificate in the form given below to the treasury officer or the local official of the bank, as the case may be.

(Form of Certificate.)

A.B.

Signature and designation of the relieving officer.

I certify that the above is the signature of the officer to whom I have made over charge of my office with effect from the forenoon/afternoon of (date) day of (month) 19 .

C.D.

Signature and designation of the officer making over charge with date.

25. Cheque books shall be kept in the personal custody of the drawing officer and when a transfer of charge takes place, a note shall be recorded in the cash book over the signature of both the relieved and the relieving officers showing the number of unused cheques and cheque books made over and received by them respectively.

26. (1) Every person having any claim against the municipal fund shall present a bill at the municipal office. Wherever possible such bill shall be in the form, if any, provided for the purpose and the claimant shall duly date and sign the same and stamp it where necessary.

(2) Whenever possible, printed forms shall be used in preparing bills.

(3) Where a claimant presents a bill in the form different from the form provided for the purpose a separate bill in the proper form shall be prepared by the officer incurring the expenditure and the claimant's bill shall be attached thereto as a sub-voucher.

(4) Every bill shall be presented to the Secretary or manager or if there is no such officer to the Chief Ministerial Officer of the municipality who shall make it over to the accountant. The latter

shall enter it in the register of bills and then check and examine the bill as regards its admissibility with reference to sanction or other documents, the propriety of the claim and the arithmetical accuracy. If on such check and examination the bill is found to be correct and in order it shall be placed before the competent authority for signing the payment order in the bill which shall run as follows :—

Pay by cheque (amount in words and figures) only and debit to (major, minor and detailed heads).

27. Where payments have to be made in cash, cheques shall be drawn in favour of the drawer himself. All such sums shall be noted in a petty cash book maintained by the shroff.

28. (1) Separate acknowledgments (stamped where necessary) shall be taken where disbursements are made in the municipal office in the last column of the bill and in other cases in the Acquittance register from each officer or servant to whom any salary or allowance is paid except where the drawer of the bill is the sole payee and has already furnished a receipt (stamped where necessary) on the bill itself.

(2) Where any officer or servant of a municipal council makes any payment from any sum drawn by him he shall, unless a receipt (stamped where necessary) has been furnished on the bill itself, obtain and attach to the bill a separate receipt (stamped where necessary).

29. Whenever any item of expenditure requires the sanction of any authority higher than the officer or servant drawing the bill, such sanction shall be obtained and the terms thereof shall be quoted on the bill.

30. (1) No item of expenditure shall be sanctioned by a municipal council unless a certificate in the following form has been furnished in respect thereof :—

	RS. A. P.
The amount may be met from the budget allotment of	
The amount spent under this head up to date is	
The amount sanctioned up to date but not spent is	
The amount to be sanctioned now is	
Total ..	
The balance remaining will be	

If there is no budget provision under the head concerned and the council decides to find the amount by reappropriation from another head, the words ' by reappropriation ' shall be added after the word ' met '.

The certificate shall be entered in the agenda, circulated before the meeting and if accepted by the council, it need not be written again as part of the resolution in the minutes book. If, however, the council makes any alteration either in the amount of expenditure or in the head from which the expenditure is to be met, the certificate as amended shall form part of the resolution of the municipal council and be entered as such in the minutes book.

(2) A sanction for any fresh charge which has not been acted on for a year shall be held to have lapsed unless it is specifically renewed :

Provided that this sub-rule shall not apply to—

(*a*) a case where an allowance sanctioned for an appointment or a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers;

(*b*) additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority; and

(*c*) expenditure on works which shall be governed by the provision laid down in sub-rule (3).

(3) (*a*) The sanction to an ordinary annual maintenance estimate shall lapse on the last day of the financial year to which it relates. If however, inconvenience would arise in any exceptional case from stoppage of the work on that date, the repairs may be carried on to completion, the expenditure incurred after that date being treated as expenditure against a fresh repair estimate for the next year.

(*b*) Estimates for repairs shall remain current till the completion of the repairs in the same manner as estimates for original works.

(*c*) The approval or sanction to an estimate for any public work other than annual maintenance shall, unless such work has been commenced, cease to operate after a period of three years from the date upon which it was accorded.

31. No claim against a municipal council (other than one relating to any officer or servant of the municipal council which will be governed by rules separately framed in that behalf) shall be paid (1) where the bill in respect thereof is presented more than six months, but not more than one year, from the date on which the claim became due without the order of the Executive Authority of the municipal council; and (2) where such bill is presented more than one year from the date on which the claim became due, without the order of the municipal council.

32. The responsibility for an overpayment shall rest primarily with the drawer of a bill who shall be required to make good the overpayment and failing recovery from him, the overpayment shall be recovered from the countersigning or passing officer only in the event of culpable negligence by either of them.

33. (1) Any defalcation or loss of moneys or stamps belonging to a municipal council shall be reported immediately after discovery to the auditor appointed under section 122 of the Act. A further and complete report shall also be submitted to such auditor as soon as may be, after the matter has been fully enquired into, setting forth the nature and extent of the defalcation or loss, the errors or neglect of rules by which such defalcation or loss was rendered possible, and the prospects of effecting a recovery.

(2) Loss by theft or otherwise of other property belonging to a municipal council shall also be reported to the auditor, if the value of the property exceeds ten rupees.

(3) The submission of the reports prescribed by sub-rules (1) and (2) shall not be deemed to debar the council or the Executive Authority from taking such further action as may be considered necessary.

Establishment Bills.

34. Pay bills shall be prepared in such form as may be laid down by the Government from time to time. Cheques in payment of establishment bills shall be drawn in favour of the Executive Authority, the medical officer, the health officer, the headmaster of the secondary school or the principal of the college as the case may be.

35. The monthly pay bill of the establishment of a municipal council shall be supported either by an absentee statement in such form as may be laid down by the Government from time to time or by a certificate in the bill that no leave has been granted to any member of the establishment.

36. To the first pay bill in which a periodical increment is drawn, an increment certificate in such form as may be laid down by the Government from time to time shall be attached.

37. The pay of an officer or servant lent by the Government to a municipal council or transferred to it from any other local body shall be drawn only after the receipt of a last pay certificate, which shall be in such form as may be laid down by the Government from time to time granted by the head of his former office. Such certificate shall be attached to the first pay bill drawn, after such loan or transfer.

38. Pay, leave salary, allowances or pension may be drawn for the day of a man's death; the hour at which death takes place does not affect the claim.

39. Payments due to a deceased officer or servant of a municipal council shall not be made except on the production of an authority of the nature specified in clause (i), (ii), (iii), (iv) or (v) of sub-section (1) of section 214 of the Indian Succession Act, 1925 :

Provided that payments may be made without the production of such authority—

(i) to the extent of three hundred rupees under the orders of the Executive Authority or the officer responsible for the payment, if he is satisfied, after such enquiry as he may consider sufficient about the right and title of the claimant: and

(ii) above three hundred rupees under the orders of the council on the execution of an indemnity bond with such surety or sureties as it may require, if it is satisfied, after such enquiry as it may consider sufficient, about the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of such authority.

40. The last payment of an employee's pay and allowances or in case he is finally quitting the service of the municipal council at the end of any leave granted to him, the last payment of his leave-salary, shall not be made until it has been ascertained that there are no demands outstanding against him. A certificate to this effect signed by the secretary or manager or if there is no such officer by the chief ministerial officer of the municipality, and countersigned by the Executive Authority shall be attached to the bill in which such pay and allowances or leave salary is claimed.

41. Arrear pay shall be drawn not in the monthly bill but in a separate bill which shall be quoted in the bill from which the charge was omitted or withheld or on which it was refunded by deduction.

42. Pay bills shall be signed by the chief officer in charge of the establishment or institution concerned and shall be passed by the Executive Authority or by some person duly authorized in this behalf by him.

43. Cheques in respect of payments of salary and fixed allowances shall not be issued before the first working day of the month following that to which the payment relates :

Provided that in the event of an officer or servant finally quitting the service of the council or being transferred to the service of another local body or the Government, cheques may be issued on the date of such event :

Provided further that when the first six days of a month are public holidays on which payments are not made at the treasury or bank concerned cheques may be issued on the last opening day before the holidays.

44. The drawer of a bill for salary and allowances shall be personally responsible for the amount so drawn until it has been disbursed to the proper person or persons and their acquittances (stamped where necessary) have been obtained. If the payee does not present himself within thirty days from the date of the drawal of money, the amount drawn for him shall be refunded by short drawal in the next bill. The amount of salary and allowances drawn shall not in any circumstances, be placed under deposit.

45. In order to facilitate the check of the monthly bills for recurring charges, such as establishment house-rent and fixed travelling and conveyance allowances an Audit Register shall be maintained in every municipal office.

46. Travelling allowances other than fixed travelling allowances shall be drawn in a separate bill in such form as may be laid down by the Government from time to time.

When a conveyance, for which a conveyance allowance is drawn, is temporarily out of use, the conveyance allowance may continue to be drawn up to a maximum period of ten days. In such a case the officer or servant claiming the conveyance allowance shall furnish in the certificate information as to the actual number of days on which the conveyance was not in use during the month.

47. Fixed travelling and conveyance allowances shall be drawn in the pay bill of the officer or servant concerned and not on travelling allowance bills. To every bill for conveyance allowance, a certificate shall be attached that the conveyance was actually maintained in good order and used by the officer or servant concerned during the month.

(G.O. No. 1675, L. & M., dated 1st May 1933.)
(G.O. No. 1216, L.A., dated 4th April 1938.)
(G.O. No. 911, L.A., dated 12th March 1940.)
(G.O. No. 2384, L.A., dated 3rd July 1940.)
(G.O. No. 3185, L.A., dated 9th September 1940.)
(G.O. No. 1974, L.A., dated 22nd July 1941.)
(G.O. No. 2227, L.A., dated 12th August 1941.)
(G.O No. 3011, L.A., dated 4th November 1941.)
(G.O. No. 1027, L.A., dated 16th March 1942.)
(G.O. No. 1254, L.A., dated 1st April 1942.)
(G.O. No. 1357, L.A., dated 11th April 1942.)
(G.O. No. 1832, L.A., dated 16th June 1942.)
(G.O. No. 2057, L.A., dated 13th July 1942.)
(G.O. No. 1583, L.A., dated 20th April 1943.)
(G.O No. 2354, L.A., dated 10th August 1943.)
(G.O. No. 799, L.A., dated 29th April 1947.)
(G.O. No. 1109, L.A., dated 30th June 1947.)
(G.O. No. 2354, L.A., dated 18th November 1949.)
(G.O. No. 1124, L.A., dated 24th May 1950.)
(G.O. No. 2082, L.A., dated 5th November 1951.)
(G.O. No. 1968, L.A., dated 7th October 1952.)
(G.O. No. 189, L.A., dated 14th February 1955.)

(163) The Government have fixed the maximum rates of fees leviable by municipal councils on carts and motor vehicles using municipal cart and bus stands as shown below:—

	Rate per day. RS. A. P.
(1) Carts with springs	0 1 0
(2) Carts without springs	0 1 6
(3) Motor vehicles	0 3 0

When amenities such as shelter for passengers, sheds for buses, drinking water facilities, etc., are provided, the rates in respect of items (1) and (2) may be doubled. The rate for item (3) should not exceed four annas per day per bus.

In special cases like Cuddalore and Madurai Municipalities the Government have sanctioned enhanced rates of bus-stand fees,, viz., annas six and annas eight per day per bus respectively.

(G.O. No. 1668, L.A., dated 1st October 1947.)

(164) Markets and cart-stand fees can be collected only for the use of the public market or cart-stand definitely provided or maintained for such purpose by the municipal council. The Executive Authorities of municipal councils should exercise a close watch and strict control over the collection of cart-stand fees. They should insert a clause in the agreements with the lessees to the effect that collection of fees from carts that do not use the cart-stands would entail the cancellation of the leases and the resale of the leases at the risk of the lessees and should enforce the penal clause strictly in every case.

(G.O. No. 1226, L. & M., dated 25th March 1935.)
(Memorandum No. 29613-1 A-2, L. & M., dated 13th August 1935.)
(G.O. No. 1062, 1.A., dated 20th May 1949.)

(165) The Government have commended the following model conditions of licence for adoption by municipal councils while granting licence for private markets:—

MODEL CONDITIONS.

1. The owner of the private market shal not levy fees in any place not situated within the limits of the market.

2. The collection of fees in the market shall be made only by means of tickets which shall be printed in foil and counterfoil in different colours for different rates of fees, the rates being printed on the foil and the counterfoil of each ticket.

3. The owner of the market shall keep true and complete account of the fees levied in the market in the form prescribed by the municipal council.

4. The person who collects fees in the market shall keep true and complete account of the tickets entrusted to him and the collections made by him. The collection made daily in respect of each kind of ticket shall be entered in such accounts and the balance struck at the end of the day. The accounts and the stock of tickets shall be verified at regular intervals by the owner who shall certify in the accounts to the fact of his having done so.

5. The accounts kept by the owner and the person collecting the fees in the market shall be open to inspection at any time by the Executive Authority or any person duly authorized by him.

6. The owner shall at his cost exhibit and keep exhibited a notice showing the rates of fees leviable in the market at each of the entrances to the market.

7. The market shall be open to inspection without notice at any time when it is open by the Executive Authority or any person duly authorized by him.

(G.O. No. 3244, L.A., dated 26th November 1941.)

(166) In both public and private markets situated within the limits of municipal councils separate accommodation should be provided for the sale of vegetable and for the sale of meat and fish. Where the places for the sale of vegetables, meat and fish are located in the same or adjoining premises, they should be separated from each other by means of a wall or screen and provided with separate entrances and exits, wherever possible from public roads and streets. The municipal councils before granting licences for private markets, should see that the above conditions are fulfilled.

(G.O. No. 1013, L.A., dated 21st May 1948.)

(167) Government have considered that fishermen co-operative societies should be allowed some concession in the matter of lease of markets maintained by municipal councils exclusively for the sale of fish. They have accordingly directed that if any fishermen co-operative society wishes to have the lease of the right to collect fees in a market maintained by a municipa council exclusively for the sale of fish the society should bid at the auction of the lease and of the highest bidder is a private person and if the difference betwen the highest bid and that of the co-operative society, is not more than 10 per cent, the lease should be given to the co-operative society. Where any municipal council proposes to deviate from the above direction it should obtain the previous permission of the Government.

(G.O. No. 1559, L.A., dated 17th July 1953.)

(168) The Government have ordered that a maximum fee of annas eight per animal can be levied on animals brought for sale into or sold in public and private markets within the limits of a municipality.

(G.O. No. 675, L.A., dated 11th May 1954.)

(169) The Government have fixed the maximum rates of fees leviable by municipal councils on animals brought for sale or sold in animal cattle fairs, as shown below:—

1	Bullocks and horses	Annas eight per animal.
2	Cows and buffaloes	Annas six per animal.
3	Other animals	Annas four.

(G.O. No. 47, L.A., dated 8th January 1946.)
(G.O. No. 746, L.A., dated 23rd April 1947.)

(170) While leasing out the right of collecting fees in markets cart-stands, slaughter houses, etc., the Executive Authorities of municipal councils should get the agreements with the lessees duly engrossed and registered before the lessees are allowed to enter upon their lease.

Leases for any term not exceedng one year may however be made by unregistered instruments.

(G.O. No. 4386, Home, dated 8th December 1945.)
(G.O. No. 2204, L.A., dated 9th December 1948.)
(Memorandum No. 22218-2 II., L.A., dated 28th July 1951.)

(171) The agreement deed relating to the farming out of the collection of fees levied for the use of municipal markets, cart-stands and slaughter houses should be in the form given below:—

THIS INDENTURE is made the   day of   195   between THE MUNICIPAL COUNCIL OF   constituted under the Madras District Municipalities Act, 1920 (Madras Act V of 1920) (hereinafter called " the Municipal Council " which expression where the context admits shall include its successors and assigns) of the one part and   son of   residing at   and carrying on business as   (hereinafter called " the licensee " which expression where the context admits shall include his heirs, executors administrators, legal representatives and permitted assigns) of the other part.

WHEREAS the licensee's bid at a public auction held on the, day of for the right to collect fees for the use of during the period of was accepted by the Municipal Council

on behalf of the Municipal Council, by the Committee of the Municipal Council constituted under

the proviso to sub-section (1) of section 68 of the said Act on and subject to the terms and conditions hereinafter contained.

NOW THIS INDENTURE WITNESSETH AS FOLLOWS:—

(1) The Municipal Council grants unto the licensee sole and exclusive licence and authority to collect fees for the use of situate at at the rates more particularly shown in the schedule hereto.

(2) The licence hereby granted shall be held and exercised by the licensee for a period of from the day of

(3) The licensee shall on or before the day of pay the sum of Rs. (which together with the sum of Rs. deposited by the licensee as security) shall be treated as security for the due performance and observance by the licensee of the terms and conditions herein contained and to be performed and observed by the licensee.

(4) The licensee shall pay to the Municipal Council the sum of Rs. on or before the day in each month and the on the day of in each year first of such payments shall be made on the day of 19 . Subject to the provisions hereinafter contained the said sum of Rs. paid by the licensee as security deposit shall be adjusted towards the last three instalments of licence fees due from the licensee.

2. The licensee to the intent that the obligations may continue throughout the continuance of this grant covenants with the Municipal Council as follows:—

(1) To pay the sums of money hereinbefore mentioned at the time and in manner aforesaid.

PROVIDED HOWEVER that the licensee shall pay interest at the rate of per cent per annum on all amounts not paid on the respective dates herein fixed for payment from the date on which such amount or amounts falls due for payment until payment of same.

(2) To collect fees only at the rates more particularly shown in the schedule hereto.

(3) To keep and maintain proper books of account showing the fees collectedd by the licensee during each day.

(4) To permit the officers and servants of the Municipal Council authorized thereunto to check and scrutinize the books of accounts maintained by the licensee showing the daily collections of fees.

(5) Not to assign underlet or part with the possession and benefit of the said licence or of the liberties and privileges hereby granted or any part thereof without first obtaining the written consent of the Municipal Council.

3. The Municipal Council hereby covenants with the licensee that the licensee paying the sums of money hereinbefore mentioned at the respective times hereby fixed therefor and performing and observing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the benefit of the said licence and the liberties and priveleges hereby granted during the said term without any interruption by the Municipal Council or any person claiming under or in trust for it.

PROVIDED ALWAYS AND IT IS HEREBY AGREED THAT

(1) in the event of the licensee failing to pay the instalments of the licence fee on the respective dates hereinbefore fixed for payment thereof it shall be lawful for the in addition to and without prejudice to the other rights and remedies of the Municipal Council to adjust from time to time and as often as may be necessary out of the said security deposit such sum of money as shall be equal to the amount remaining unpaid.

(2) In the event of the licensee being guilty of a breach or non-observance of the terms and conditions herein contained and on the part of the licensee to be performed and observed it shall be lawful for the in addition to and without prejudice to the other rights and remedies arising to the Municipal Council consequent on such breach or non-observance to forfeit by notice in writing addressed to the licensee the whole or part of the said security deposit and/or to adjust or retain out of the said security deposit such sum of money as shall be equal to the damages suffered by the Municipal Council as a consequence of the breach of non-performance by the licensee:

PROVIDED HOWEVER in the event of the said security deposit being diminished during the currency of these presents as a result of action taken by or on behalf of the Municipal Council under this or the immediately preceding sub-clause the licensee shall be bound to pay forthwith on receipt of an intimation in writing from the Executive Authority of the Municipal Council to pay such further sum or sums of money as shall be necessary to bring the security deposit to the total sum of Rs. .

(3) If the sums of money hereby reserved or any of them or any part thereof respectively shall be in arrears for the space of fifteen days next after the same have become payable whether lawfully demanded or not or in case default shall be made by the licensee in the observance or performance of any of the covenants on his part to be observed or performed then and in either of the said cases it shall be lawful for the Municipal Council in addition to and without prejudice to its other rights and remedies consequent on same by notice in writing sent to the licensee at his last known place of residence either by registered post or left thereon to determine these presents and the licence hereby granted shall immediately cease and determine but without prejudice to any right of action or remedy of the Municipal Council in respect of any previous breach of any covenant on the part of the licensee herein contained and the licensee shall be responsible for all loss or damage sustained by the Municipal Council by reason of such determination.

IN WITNESS whereof the common seal of the Municipal Council of was hereunto affixed and the licensee has hereunto set his signature and seal the day month and year first above written.

The schedule above referred to.

The common seal of the Municipal Council of was hereunto affixed in the presence of:

(1)

(2)

Signed by the Commissioner of the Municipality in the presence of:

(1)

(2)

Signed, sealed and delivered by the abovenamed in the presence of:

(1)

(2)

(G.O. No. 3274, L.A., dated 17th December 1941.)

(172) Records relating to the slaughter of animals in municipal slaughter-houses should be maintained properly. The Executive Authorities of municipal councils should furnish the particulars relating to the slaughter of animals to the Director of Animal Husbandry by the 1st May of each year in the form given below:—

STATISTICS OF SLAUGHTER OF LIVESTOCK IN THE SLAUGHTER-HOURSES BELONGING TO MUNICIPALITY DURING THE YEAR 195 .

Year	Number of recognized slaughter-houses for								Number of unlicensed slaughter-houses.
	Cattle and buffaloes.		Sheep and goats.		Pigs.		Others.		
	Government.	Local bodies.	Government.	Local bodies.	Government.	Local bodies.	Government.	Local bodies.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1955–56									
1956–57									

	Number of animals slaughtered.									Slaughter fee per head.				
	Cows.	Bulls and bullocks.	Calves.	He-buffaloes.	She-buffaloes.	Sheep.	Goats.	Pigs.	Other animals.	Cattle.	Buffaloes.	Sheep and goats.	Pigs.	Others.
—	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

(G.O. No. 1777, L.A., dated 12th September 1951.)

(173) Government have advised municipial councils to provide as far as possible in slaughter-houses under their control separate narrow compartments or cells for each animal to be slaughtered and separate places for dressing so that slaughtering need not be done in the presence of other animals.

(G.O. No. 949, L.A., dated 14th May 1952.)

(174) Municipal councils may incur from their funds expenditure on the purchase and installation in their premises of the potraits of Mahatma Gandhi and the President of the Indian Republic and of no others. Such expenditure may be incurred up to a limit of Rs. 50 (rupees fifty only) per portrait without higher sanction. The municipal council should purchase only printed copes of the portraits, if they are intended for their schools and institutions, other than their main office buildings, the services of eminent chairmen may be commemorated by the installation of their portraits in the premises of the respective local bodies, if the cost is met from private funds. Government will permit the installation of the portraits of other Indian National leaders in the premises of municipal councils if the entire expenditure is met from private funds. Municipal councils should propose the installation of such portraits only after obtaining the consent of the leader concerned.

(G.O. No. 17, L.A., dated 3rd January 1953.)

(175) Municipal councils may incur expenditure on the presentation of addresses to the Ministers of the Government to the extent of printing and presenting addresses, printing necessary invitations and distributing

them incurring postage and such other ordinary charges connected therewith up to the maximum limit of Rs. 50. No charges should, however, be incurred on entertaining the Ministers or on the purchase of caskets for the presentation of the addresses.

(G.O. No. 969, L.A., dated 17th May 1948.)

(176) Municipal councils may incur expenditure to the maximum limit of Rs. 150 in connection with the opening ceremonies of electrical lighting schemes, waterworks, bridges, roads, office buildings, markets and parks provided that the function is performed by any of the distinguished persons mentioned below:—

The President of the Indian Republic.

The Governor of Madras.

Ministers of the Government of India.

Ministers of the Government of Madras.

No expenditure should be incurred on entertainments and refreshments. The expenditure connected with the presentation of addresses, if any, to the distinguished persons of these occasions should be treated as a separate item.

(G.O. No. 1742, L.A., dated 20th September 1948.)

(177) Municipal councils may, with the sanction of the competent authority, contribute from their general funds to the extent to which their finances permit to institutions provided—

(i) that the institutions are rendering services which are functions of the municipal council under the Madras District Municipalities Act, 1920,

(ii) that the institutions are situated within the jurisdiction of the municipal council, or

(iii) that the institutions are serving the people in the jurisdiction of the municipal council (statistics for the past to be ascertained previously),

(iv) that the object of the contribution is of proved meritoriousness, and

(v) that the municipal council has no deficits in its general and elementary education funds and can meet the expenditure on the contribution without any grant from Government towards the payment of the dearness allowance to its staff.

(G.O. No. 1939, L.A., dated 3rd October 1952.)

(178) Municipal councils should not make contributions from their funds towards colleges which are not under their direct management.

(G.O. No. 1836, L.A., dated 12th September 1952.)

53. GRANT OF REMISSIONS TO PERSONS WHO HAVE ENTERED INTO LEASES OR CONTRACTS WITH MUNICIPAL COUNCILS.

1. All lessees of revenue from municipal councils, all lessees of immovable property belonging to or vested in municipal councils, and all persons who have entered into contracts with municipal councils shall be held strictly to the terms of their leases of contracts and no remissions shall be granted to them except in accordance with the provisions of rules 2 and 3.

2. The grant of remissions to lessees and contractors shall be subject to the following restrictions and control, namely:—

(a) remission shall be granted only in cases in which the lesee or contractor is prevented from carrying out his part of

the lease or contract by reason of the occurrence of some extraordinary extrinsic cause which could not reasonably have been anticipated, for example, the compulsory closing, on account of the outbreak of an epidemic, of a market which has been leased out;

(b) the remission granted shall bear a reasonable proportion to the loss actually sustained on account of such extraordinary cause; and

(c) when the amount remitted exceeds five hundred rupees, the previous sanction of the Inspector of Municipal Councils and Local Boards shall be obtained therefor.

3. Penalties provided in the lease or contract shall be strictly enforced in accordance with the terms of the lease or contract. Penalties for late payment of the amount due to the municipal council under the lease or contract shall not be remitted except in cases where the payments of instalments of the amounts due are, in the opinion of the municipal council, fairly regular and the whole amount due to the municipal council under the lease or contract is paid before the end of the period to which the lease or contract relates.

(G O. No. 4256, L. & M., dated 25th September 1934.)
(G.O. No. 3128, L.A., dated 3rd September 1940.)
(G O. No. 624, L.A., dated 18th March 1950.)
(G.O. No. 2081, L.A., dated 5th November 1951.)

54. THE CONDITIONS ON WHICH GRANTS-IN-AID SHALL BE PAID FROM THE MUNICIPAL FUND FOR PURPOSES OF MEDICAL RELIEF.

1. Grants-in-aid for purposes of medical relief shall not be paid to any private institution from the funds of a municipal council unless the following conditions are satisfied, namely :—

(i) The institution is recognized either by the Government or by an authority empowered by the Government to grant such recognition;

(ii) it employs only qualified medical practitioners, that is to say, practitioners registered under the Madras Medical Registration Act, 1914, in the case of an allopathic institution and practitioners declared to be qualified by the Government in the case of any other institution;

(iii) it is subject to periodical inspection by such officers as the Government may specify in that behalf;

(iv) free treatment is given in it to the necessitous poor of the municipality;

(v) the area served by it is not adequately served by any medical institution maintained or aided by the Government or a local board or a municipal council; and

(vi) in the case of an allopathic institution, the previous approval of the Surgeon-General has been obtained for the payment of the grant-in-aid.

2. Nothing in rule 1 shall apply to contributions made by a municipal council to any private medical institution under clause (3) of rule 53 of Schedule IV to the Act.

G.O. No. 257, P.H., dated 3rd February 1932.)

55. PAYMENT OF FEES TO COUNSEL ENGAGED BY MUNICIPAL COUNCILS.

1. Municipal councils may pay fees to counsel without outside sanction in accordance with the following scale:—

(i) In civil cases the regulation fee or a fee exceeding the regulation fee but not exceeding Rs. 100;

(ii) In criminal cases—a fee to be fixed with reference to the amount and difficulty of the work involved, but subject to a maximum of Rs. 25 for each day during which the counsel is engaged in court in connexion with the case for not less than three hours or for less than three hours but at a station different from that where he usually practices and of Rs. 15 for each day in all other cases:

Provided that where the counsel is engaged in court on more than one case on the same day, the total fee payable to him for that day for all the cases shall not exceed Rs. 35.

2. A municipal council may, without outside sanction, pay fees up to Rs. 100—

(i) in each case for work done in examining records and for services rendered out of court, provided that no suit or case is instituted or defence entered in continuation of such examination or of such services and where such suit or case is instituted or defence entered, the total fees payable to the counsel for the work done in examining the records, for services rendered out of court and for work in court shall not exceed Rs. 100 or the fee payable under rule 1, whichever is higher; and

(ii) in each case in which the subject-matter of the claim does not admit of valuation.

3. Nothing in rules 1 and 2 shall be deemed to restrict the amount payable in special cases, but when the limits fixed in the said rules are proposed to be exceeded, the sanction of the Inspector of Municipal Councils and Local Boards shall be obtained.

4. The provisions of rules 1 to 3 shall apply also in respect of payment of fees to counsel by the Executive Authorities of Municipalities, in cases where they are competent under the Madras District Municipalities Act, 1920, to obtain legal advice and assistance.

5. A municipal council may appoint a standing counsel on a fixed remuneration for a term not exceeding three years at a time for giving legal advice and for rendering services out of court in connexion with the legal affairs of the municipality and for attending to criminal cases where the engagement of a counsel is necessary. Where it is considered advisable, the standing counsel may be paid a fixed remuneration for giving legal advice, and for rendering services out of court and fees in accordance with these rules for services in court in civil and criminal cases. The sanction of the Inspector of Municipal Councils and Local Boards shall be obtained for the rate of retaining fee payable to the standing counsel.

NOTE.—With the previous sanction of the Inspector of Municipal Councils and Local Boards, a municipal council may—

(i) engage in exceptional cases, any other counsel in civil or criminal cases, and

(ii) appoint, if necessary, two separate standing counsel one for civil cases and another for criminal cases;

Provided that such sanction shall not be necessary where counsel is engaged to appear at a station different from that where the standing counsel usually practices and the expenditure incurred is less than what it would have been if the standing counsel had been engaged.

When a standing counsel is to be appointed, the Executive Authority of the municipal council shall invite applications from the members of the local bar of not less than 10 years' standing by sending a notice in this behalf to the President of the local Bar Association and the council shall appoint its standing counsel from among the applicants.

6. Where a municipal council has appointed a standing counsel, it shall have an agreement executed by him in the form specified in the annexure:

Provided that if any modification is considered necessary in any of the clauses of the said agreement, such modification shall be made with the approval of the Inspector of Municipal Councils and Local Boards.

7. No person who has been appointed by a municipal council as its standing counsel on a fixed remuneration shall be retained in its service after he has attained the age of 55 years, or if he accepts employment as legal practitioner against the municipal council.

8. Where the Government and a municipal council are both parties in a civil case in which the correctness of the survey of lands vested in the municipal council is in question and the interests of both are identical the municipal council shall engage on its behalf only the counsel appointed by the Collector on behalf of the Government. In such cases, the fee payable to the counsel shall be borne by the Government and the municipal council in the proportion of one-third and two-thirds respectively.

9. In civil cases other than those mentioned in rule 8 where the Government and a municipal council are both parties and their pleadings are similar the municipal council shall engage on its behalf only the counsel appointed by the Collector on behalf of the Government. In such cases, the fee payable to the counsel and any expenses incurred after the proceedings on behalf of the Government and the municipal council become joint and in furtherance of such joint proceedings, shall be borne by the Government and the municipal council in equal shares.

10. These rules shall not apply to appeals filed by municipal councils against the decisions of civil courts.

ANNEXURE.

FORM OF AGREEMENT.

Agreement entered into this day of 19 between son of Advocate, residing at (hereinafter called the standing counsel) of the first part and the municipal council (hereinafter called the municipal council) of the other part;

Whereas the municipal council appointed the party of the first part as its standing counsel in its proceedings, dated the on the terms hereinbelow set fourth;

Now this agreement witnesseth that it has been agreed between the parties hereto as follows:—

(1) The standing counsel shall be paid a fixed fee of and shall in consideration thereof—

(a) give studied and written opinions on all the matters referred to him by the Commissioner of the Municipality (hereinafter called 'the Commissioner');

(b) draft all agreements required by the Commissioner;

(c) draft and issue lawyers notices or reply to notices when so required by the Commissioner;

(d) advise the Commissioner in matters in which his professional advice may be sought and be available for consultation for the purpose.

NOTE.—The term 'Commissioner of the municipality' referred to above shall include 'Election Officer" of the municipality whenever the Commissioner function as such.

(2) The standing counsel shall attend to all civil suits and proceedings original or appellate, by or against the municipal council and he shall be paid the regulation fee payable under the Madras Civil Rules of Practice.

(3) The Commissioner shall give instructions regarding the filing of execution petitions to the standing counsel who shall then take the necessary action in the matter with due promptitude.

(4) The standing counsel shall not be entitled to any allowance by way of establishment charges, stationery, contingencies, etc. He may get papers typewritten by the typist employed in the municipal office.

(5) The standing counsel shall also attend to criminal cases in which his presence may be required by the Commissioner and in such cases a reasonable fee will be fixed for each case by the municipal council.

(6) The municipal council shall be at liberty to employ and engage any other counsel along with or instead of the standing counsel.

(7) The standing counsel shall not appear against the municipal council except with the permission in writing previously obtained from the Commissioner.

(8) If from illness or other unavoidable cause, the standing counsel is unable to attend the Court on any date when a case relating to the municipal council is being heard, he shall arrange for a competent substitute free of any charge to appear for the municipal council.

(9) The standing counsel shall maintain regular and proper accounts for all moneys drawn or received by him or remitted by him on behalf of the municipal council. The accounts shall be maintained in such form and manner as may be specified by the Commissioner from time to time in this behalf and shall be produced whenever required by the Commissioner.

(10) The standing counsel shall maintain suit-registers in such form and manner as may be specified from time to time in this behalf showing the suits filed by or against the municipal council with particulars regarding the action taken thereon.

The registers shall be produced whenever required by the Commissioner.

(11) One calendar month's notice in writing shall be given by either party to the other in case it is desired to terminate this agreement.

In witness whereof the standing counsel and the Commissioner Municipality for and on behalf of the municipal council have hereunto set their hands and the seal of the municipal council has hereunto been affixed.

Signed by the abovenamed in the presence of

1.

2. *standing counsel.*

Signed by the abovenamed in the presence of

1.

2. *Commissioner.*

Municipality

The seal of the Municipal Council was affixed in the presence of

1.

2.

(G.O. No. 3868, L.A., dated 7th November 1940.)
(G.O. No. 2371, L.A., dated 10th August 1942.)
(G.O. No. 830, L.A., dated 18th January 1943.)
(G.O. No. 1241, L.A., dated 17th July 1946.)
(G.O. No. 1962, L.A., dated 28th November 1946.)
(G.O. No. 1855, L.A., dated 5th November 1947.)
(G.O. No. 187', L.A., dated 7th November 1947.)
(G.O. No. 724, L.A., dated 2nd April 1949.)
(G.O. No. 2284, L.A., dated 1st December 1951.)

56. PAYMENT OF TRAVELLING ALLOWANCE TO COUNSEL ENGAGED BY MUNICIPAL COUNCILS.

1. (*a*) Municipal councils may, without outside sanction, pay travelling allowance to counsel for journeys made by them to conduct cases in Court on behalf of the councils at rates not exceeding the following :—

(1) A single second-class fare for journeys by railway; and

(2) four annas per mile for journeys by road provided that the actual distance travelled exceeds one mile.

(*b*) No daily allowance shall be paid by municipal councils in respect of such journeys without the sanction of the competent authority mentioned in rule 2 below.

2. Whenever a municipal council proposes to pay—

(*a*) travelling allowance to a counsel in excess of the amount admissible at the rates specified above; or

(*b*) any daily allowance to him, the previous sanction of the Collector of the district shall be obtained.

(G.O. No. 4342, L. & M., dated 10th November 1927.)
(G.O. No. 1434, L.A., dated 20th August 1946.)
(G.O. No. 1962, L.A., dated 28th November 1946.)

57. FILING OF APPEALS IN CIVIL CASES BY MUNICIPAL COUNCILS.

1. Whenever a municipal council proposes to file an appeal against the decision of a civil court, the municipal council shall—

(i) where the Government are not a party, or where they are a party and their interests are not adverse to those of the municipal council, obtain the opinion of (*a*) the Government Pleader of the distdict, if the appeal is to a mufassal court, or of the Government Pleader, Madras, if the appeal is to the High

Court, or to the Supreme Court in cases in which the Government Pleader aforesaid was not engaged to appear against the municipal council in the lower court; and (b) any pleader other than the Government Pleader of the district or the Government Pleader, Madras, as the case may be in other cases.

(ii) where the Government are a party and their interests are adverse to those of the municipal council obtain the opinion of any pleader other than the Government Pleader of the district or the Government Pleader, Madras, as to whether there are sufficient grounds for filing the appeal and it shall not file the appeal unless so advised by the Government Pleader, or other pleader, as the case may be :

Provided that nothing contained in this rule shall apply to the Madurai Municipal Council.

2. The municipal council may pay fees to the Government Pleader or other pleader as the case may be up to Rs. 100 in each case for the opinion referred to in rule 1 and may, in special cases, with the previous sanction of the Inspector of Municipal Councils and Local Boards pay a higher fees. If the Government Pleader or other pleader is entrusted with the filing and conduct of the appeal in court, the total fee payable to him for the opinion and for the filing and conduct of the appeal shall not exceed Rs. 100 or the regulation fee, whichever is higher, except with the previous sanction of the Inspector of Municipal Councils and Local Boards.

(G.O. No. 803, L.A., dated 22nd March 1941.)
(G.O. No. 1537, L.A., dated 15th April 1943.)
(G.O. No. 2726, L.A., dated 27th September 1943.)
(G.O. No. 1070, L.A., dated 23rd June 1947.)
(G.O. No. 2099, L.A., dated 13th October 1953.)

58 PURCHASE OF FORMS IN THE GOVERNMENT PRESS.

No municipal council shall obtain forms which are available in the Government Press, Madras, from any other source.

(G.O. No. 4030, L.A., dated 17th October 1939.)

CHAPTER V—ASSESSMENT AND COLLECTION OF TAXES.

Assessment of taxes—A. Property Tax.

59. DETERMINATION OF CAPITAL VALUE OF LANDS.

1. For the purpose of sub-section (3) of section 81 of the Act, the capital value of any land (other than railway land) shall be its market value, that is to say, the price which it would reasonably fetch, if sold in the open market, having regard to its situation, present condition and value as a prospective site for building houses or for the location of mills, factories or other industrial or commercial concerns.

2. In determining such market value, regard shall be had to the following factors, namely :—

(*a*) the price paid for the land or for any portion thereof in the year current or in the three years immediately preceding, after making due allowance for the lapse of time and any differences in respect of the situation of the land or of the amenities in the neighbourhood, since the sale; and

(*b*) the price paid for similar lands in the vicinity in the year current or in the three years immediately preceding, after making due allowance as aforesaid.

3. (1) The Executive Authority may obtain from the Revenue Divisional Officer particulars of—

(i) all lands in the municipality (not used exclusively for agricultural purposes) which were valued by the Revenue Department in the year current and in the three years immediately preceding, in connexion with the acquisition of land for public purposes, the assignment or sale of town-sites at the disposal of Government under the Standing Orders of the Board of Revenue, or any other purpose; and

(ii) the rate of capital value adopted in the case of each such land.

(2) The Executive Authority may take such rates as a general guide in making a valuation of lands situated near the lands to which the rates relate.

(G.O. No. 206, L. & M., dated 17th January 1933.)

(179) Government have fixed the percentages specified in column (2) of the schedule below as the maximum percentages at which municipal councils may levy the class of property tax specified in the corresponding entry in column (1)

thereof every half-year, where such tax is levied on the capital value of the lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to buildings :—

SCHEDULE.

Class of property tax.	*Maximum percentage of the capital value at which the tax per half year may be levied.*
(1)	(2)
(1) Tax for general purposes	½ per cent.
(2) Water and drainage tax	½ do.
(3) Lighting tax	1/8 do.
(4) Scavenging tax	1/8 do.

(G.O. No. 2406, L.A., dated 18th December 1951.)

60. VALUATION OF GOVERNMENT AND RAILWAY BUILDINGS FOR PURPOSES OF PROPERTY TAX.

For the purposes of assessment of military buildings and buildings belonging to the State Government and railway buildings, to property-tax, the following rules shall, notwithstanding anything contained in the provisions of Schedule IV to the Madras District Municipalities Act, 1920 (hereinafter referred to as ("the Act"), apply to the estimation of the cost of erecting the buildings, the amount to be deducted for depreciation and the value of lands occupied by or appurtenant to the buildings.

2. In the case of a railway building, the present cost of erecting the building, the amount to be deducted from such cost on account of depreciation, and the value of the lands occupied by or appurtenant to, the building shall be estimated as laid down below :—

(1) The present cost of erecting a building shall be deemed to be its book value for a period of five years after its construction.

(2) In the case of a building which has been in existence for a period exceeding five years after its construction, the present cost of erecting the building, shall be fixed by a committee consisting of—

(*a*) the Executive Authority of the municipal council,

(*b*) the Executive Engineer of the Public Works Division in which the municipality is situated, and

(*c*) one representative of the Railway Administration concerned chosen by its Agent or General Manager.

(3) In the case of a land occupied by or appurtenant to a building, its value shall be fixed by the committee referred to in clause (2).

(4) The amount to be deducted from the present cost of erecting the building on account of depreciation shall be determined by the committee mentioned in clause (2). Such depreciation shall

be allowed in the case of all buildings whether new or old having regard to the date of their construction and shall not be less than 10 per cent of the present cost of erecting them.

(5) The Executive Authority shall convene the meetings of the committee.

(6) No business shall be transacted by the committee, unless all the three members are present.

(7) The committee shall decide the areas of land which shall be deemed to be appurtenant to buildings, in accordance with the by-laws, if any, made by the municipal council under clause (2-A) of section 306 of the Act.

(8) The committee shall have power to revise its decisions in respect of the valuation of a building. The Executive Authority or the Agent or General Manager of a Railway Administration may, not less than sixty days before the commencement of a half-year; by an application in writing, move the committee that the valuation of any building may be altered with effect from that half-year. Copies of all such applications made by either of them shall be immediately communicated to the members of the committee. Any objection to the alteration of the valuation of any building applied for, shall be duly considered by the committee before disposing of the application:

Provided that in cases where the valuation of a building calls for revision, no reference to the committee need be made when there is an agreement between the Executive Authority and the Agent or General Manager of the Railway Administration.

(9) On all points on which there is a difference of opinion among the members of the committee, the opinion of the majority shall prevail.

3. In the case of a building belonging to the State Government the present cost of erecting the building, the amount to be deducted from such cost on account of depreciation and the value of the lands occupied by or appurtenant to, the building shall be estimated, as laid down below:—

(1) The present cost of erecting a building shall be deemed to be its book value for a period of five years after its construction.

(2) In the case of a building which has been in existence for a period exceeding five years after its construction, the present cost of erecting the building shall be fixed by a committee consisting of—

(a) The Executive Authority of the municipal council;

(b) the District Forest Officer, in case the building belongs to the Forest Department, the Assistant Engineer (Marine) in case the building belongs to the Port Department and the Executive Engineer in other cases; and

(c) the Collector of the district,

(3) The amount to be deducted from the present cost of erecting the building on account of depreciation shall be determined by the committee mentioned in clause (2).

(4) In the case of a land occupied by or appurtenant to, a building, its value shall be fixed by the committee referred to in clause (2).

(5) The committee referred to in clause (2) shall meet and estimate the value of lands occupied by or appurtenant to buildings belonging to the Forest and Port departments. In the case of lands occupied by or appurtenant to. buildings other than those belonging to the Forest and Port departments, the Collector of the district may, in his discretion. call for a meeting of the committee or obtain the opinion of the other members of the committee through correspondence.

(6) On all points on which there is a difference of opinion among the members of the committee, the opinion of the majority shall prevail.

4. In the case of a military building, the present cost of erecting the building, the amount to be deducted from such cost on account of depreciation and the value of lands occupied by or appurtenant to the building, shall be estimated as laid down below :—

(1) The present cost of erecting a building and the amount to be deducted from such value on account of depreciation shall be worked out by the Garrison Engineer and the estimate so worked out shall be submitted by him to the Military Estates Officer, Madras Circle, who shall forward the estimate to the Executive Authority of the municipal council.

(2) The value of the land occupied by or appurtenant to, the building shall be fixed by a committee consisting of the Collector of the district, the Military Estates Officer, Madras Circle, and the Executive Authority of the municipal council.

(3) The Executive Authority shall then proceed to assess the military buildings to property-tax on the basis of the estimate and value referred to in clauses (1) and (2).

(4) On all points on which there is a difference of opinion among the members of the committee, the opinion of the majority shall prevail.

5. If the valuation of any building referred to in these rules is not completed before the beginning of the half-year with effect from which it is to be assessed or its assessment is to be revised, the Executive Authority may assess the building provisionally on his own valuation in case it is assessed for the first time, and in accordance with the existing valuation in other cases.

The difference, if any, between such assessment and that based on the valuation of the building as determined under rule 2, rule 3 or rule 4, as the case may be, shall be adjusted as soon as possible after such determination.

(G.Os. No. 2271, L.A., dated 19th October 1944, and No. 1318, L.A., dated 29th July 1946.)

61. MANNER IN WHICH PERSON OR PERSONS BY WHOM AND INTERVALS AT WHICH ANNUAL VALUE OF CERTAIN RAILWAY LANDS SHALL BE ESTIMATED OR REVISED.

1. These rules apply to railway lands which are not exclusively used for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings.

2. The railway lands aforesaid shall be assessed to property tax in accordance with the following rules, notwithstanding anything to the contrary contained in the provisions of Schedule IV to the Madras District Municipalities Act, 1920.

3. The annual value of the railway lands shall be determined by a committee consisting of—

(*a*) the Executive Authority of the municipal council;

(*b*) the Revenue Divisional Officer of the division in which the municipality is situated; and

(*c*) one representative of the Railway Administration concerned chosen by its General Manager.

4. The Executive Authority shall convene the meetings of the committee.

5. No business shall be transacted by the committee unless all the three members are present.

6. On all points on which there is a difference of opinion among the members of the committee, the opinion of the majority shall prevail.

7. (1) The committee may, in its discretion, revise its decision, in respect of the valuation of any railway land.

(2) The Executive Authority or the General Manager of the Railway Administration concerned may at any time not being less than sixty days before the commencement of a half-year, by application in writing, move the committee for the alteration of the valuation of any railway land with effect from the commencement of such half-year.

(3) Copies of all such applications shall be sent immediately to the Revenue Divisional Officer and also to the Executive Authority or the General Manager, as the case may be.

(4) If both the Executive Authority and the General Manager are agreed as to any alteration in the valuation of any railway land the valuation shall be altered accordingly and no meeting of the committee need be held.

(5) In other cases, the committee shall duly consider and pass orders on the applications aforesaid after considering any objection to the alterations proposed therein.

8. (1) If the committee does not complete the valuation of any railway lands before the commencement of the haf-year with effect from which they are to be assessed or their assessment is to be revised, the Executive Authority may assess them on his own valuation in case the lands are to be assessed for the first time, and in accordance with the existing valuation in the case of other lands, and shall be entitled to collect the tax on the basis of such assessment, pending the valuation of the said lands by the committee.

(2) The difference, if any, between the assesments so made and the assessments based on the valuation fixed by the committee, shall be adjusted as soon as possible after the valuation is made.

(G.O. No. 1792, L.A., dated 21st October 1947.)

(180) There can be only one assessment to the property tax on a building even though the different parts of the building have separate access to public roads.

(G.O. No. 2164, L.A., dated 14th July 1943.)

(181) The Executive Authorities of municipal councils should maintain a list of buildings and lands in their respective municipalities which are exempt from property-tax under clauses (*b*), (*c*) and (*e*) of sub-section (i) of section 83 of the Madras District Municipalities Act, 1920, as amended. The Executive Authorities should review the list in April in every year and affix certificate in it whether all the buildings and lands mentioned in it continue to be entitled to exemption from property tax. The Inspector of Municipal Councils and Local Boards and the Regional Inspector of Municipal Councils and Local Boards should review the said lists maintained by the municipal councils during their inspections with a view to see whether the exemptions granted are justifiable or not.

(G.O. No. 942, L.A., dated 28th April 1953.)

(182) The Executive Authority of a municipal council may grant a certified copy of the extract from the property-tax assessment book showing the rental value of the building required, to an applicant on payment of a fee of annas eight.

(G.Os. No. 3741, Development, dated 30th September 1946, and No. 270, L.A., dated 26th February 1952.)

(183) The municipal property tax demand registers should be retained for twelve years.

(G.O. No. 691, L.A., dated 9th April 1947.)

(184) Vacancy remission should be granted only in respect of the buildings and not in respect of the sites or of lands appurtenant or adjacent to the buildings.

(G.O. No. 3333, L. & M., dated 12th September 1931.)

(185) An order passed by the Executive Authority of a municipal council rejecting an application for revising property-tax assessment on the ground that the petition was time-barred under rule 10 of Schedule IV to the Madras District Municipalities Act, 1920, is not an order passed by him under rule 13 and no appeal will lie to the municipal council against that

order under rule 23. If, however, the Executive Authority erroneously holds that the petition is time-barred, while it is within time, an appeal will lie and the municipal council can take the correct view that there is no bar of limitation and pass such order thereon as it thinks fit including a remand to the Executive Authority for disposal on the merits. It is also open to the municipal councils to dispose of the appeal on its merits. The municipal council cannot consider the question whether there was sufficient cause for not presenting the revision petition in time. Having regard to rules 11 and 20 of the said schedule, the period of thirty days mentioned in rule 10 must be treated as a period of limitation as otherwise, an assessee who does not prefer any revision petition within the time allowed by law would derive greater advantage than one who complied with the rule; and would get the benefit of the extended time on payment under rule 13 enabling him to prefer an appeal to the municipal council at any time he chooses.

(G.O. No. 928, L.A., dated 3rd May 1949.)

(186) If, in a revision petition, an assessee to the property tax claims that the amounts of assessment on his property should be reduced to an amount less than the one then existing and if the Executive Authority refuses to concede the claim, it will be open to the municipal council to reduce the original assessment on the assessees appeal, if the council is satisfied that there are good grounds for so doing. If, however the assessee's claim in the revision petition and in the appeal is confined to a request for the reduction of the assessment enhanced by the Executive Authority to the amount of the original assessment, the council cannot reduce the assessment to an amount below the original assessment.

(G.O. No. 385, L.A., dated 23rd February 1944.)

(187) *Assessment of Central Government properties other than railway properties.*—The property of the Central Government is exempt from payment of all taxes imposed by a State or by an authority within a State, except in respect of such property as was liable to tax before 1st April 1937. The Government of India have stated that they are liable to pay such local taxes as were being paid from 1st April 1937 in respect of those buildings which existed as Central Government buildings before that date. The Government of India have, however, agreed to pay with effect from 1st April 1948 increased municipal rates in respect of Central Government properties, where such increase is due either to a general increase in the valuation of such properties or a general increase in the rate of the levy of the tax applicable to all properties within the jurisdiction of the local body concerned.

The Government of India have stated that they are not liable to pay taxes in respect of improvements or additions to the buildings which existed on 1st April 1937 and on which the taxes were being levied.

(G.Os. No. 2200, L.A., dated 25th October 1949, No. 2236, L.A., dated 19th November 1953, and No. 1386, L.A., dated 8th October 1954.)

(188) *Assessment of railway properties.*—The Central Government have accepted their liability to pay municipal taxes in respect of railway properties which were being taxed before 26th January 1950. They have also agreed to pay enhanced rates of tax in respect of those properties with effect from 1st April 1948. The position regarding exemption of railway properties from municipal taxes will be as shown below:—

(i) Railway acquired by the Central Government after the 25th January 1950 are exempt from local taxes.

(ii) Railway property vested in the Central Government which was not liable to taxes on 25th January 1950 is exempt from the taxes.

(iii) Railway buildings constructed after the 25th January 1950 are exempt from local taxes. However, if the buildings are constructed on land which was liable to tax on the 25th January 1950 the land alone will continue to be liable to tax in municipalities.

(iv) In the case of complete or substantially complete demolition of buildings, new railway buildings constructed in their stead after the 25th January 1950 are exempt from local taxes.

(v) Extensions made to railway buildings after the 25th January 1950 are exempt from local taxes.

(vi) Railway buildings partially demolished after the 25th January 1950 where such demolition is necessary to effect adequate repairs will continue to be liable to tax although the effect of such demolition may be to enhance the amount of tax on account of the taxable value of the building increasing thereby.

(vii) With regard to improvements and partial demolitions which come in the category of improvements, made after the 25th January 1950, the liability to tax would depend in each case on, whether the property in its final state is or is not substantially the same property as originally vested.

In the case of service taxes, namely, scavenging tax, water and drainage tax and lighting tax, the Government of India have considered that, since the taxes are claimed for the services rendered, they should be paid by the Railway Administration by a contractual agreement. The Government of India and this State Government have agreed that for payment of service taxes in respect of railway properties of the Central Government, the following principles should be observed:—

Water and drainage tax.

(a) Where a Railway administration derives no direct benefit.	One-third of the tax.
(b) Where a Railway Administration derives only partial benefit.	Half of the tax.
(c) Where a Railway Administration derives full benefit. .	Full tax.

Scavenging tax.

(a) Where a Railway administration has made efficient arrangements for the daily removal and disposal of rubbish, filth, etc., from its premises.	No tax.
(b) Where the Railway administration has made arrangements for removal of filth, etc., but where the local authority is responsible for its final disposal.	Half of the tax.

Lighting tax.

(a) Where the Railway administration does not take power from the local authority for lighting its premises and where the roads leading to the Railway station are lit by the local authority.	No tax.
(b) Where the Railway administration does not take power from the local authority for lighting its premises but the roads leading to the Railway station are lit by the local authority.	Half of the tax.
(c) Where the Railway Administration takes power from the local authority for lighting its premises.	Full tax in addition to the charges for energy consumed.

(G.Os. No. 1280, L.A., dated 26th June 1951, No. 1386, L.A., dated 8th October 1954, and No. 1628, L.A., dated 22nd November 1954.)

62. ASSESSMENT.

1. (1) The general revision of assessment books referred to in sub-rule (1) of rule 8 of Schedule IV to the Act shall be conducted by the Executive Authority who, if necessary, may be assisted by a Special Officer.

(2) Before the commencement of the general revision, assessment lists for each ward shall be prepared in such form as may be laid down by the Government from time to time. These lists shall show—

(*a*) the particulars of the existing assessments of the different properties, as compiled from the current demand register, and

(*b*) particulars regarding the revised assessment which shall be filled in under the direct supervision of the person or persons conducting the revision, the total amount of the assessment as revised in each case being written in words.

(3) The Executive Authority shall sign the assessment list for each ward as soon as it is completed and shall certify to the correctness of the total amount of assessment as revised, for such ward.

(4) As soon as the assessment lists of all the wards have been completed by the Executive Authority, he shall cause to be published, the notice required under rule 9 of Schedule IV to the Act, in the half-year preceding that in which the revised assessments are to take effect.

2. The special notice required under rule 10 of Schedule IV to the Act shall be such form and contain such particulars as may be laid down by the Government from time to time.

3. Revision petitions shall, on receipt, be recorded in a register which shall be in such form as may be laid down by the Government from time to time. A serial number shall be given to each petition. The orders of the Executive Authority shall be recorded on the petition as well as in the said register.

4. Monthly revision lists showing all buildings—

(*a*) whose construction, reconstruction or enlargement has been completed during the month, and

(*b*) which have been occupied during the month together with the names of the owners of such buildings and the dates of such completion or occupation, as the case may be, shall be submitted by bill-collectors, warrant officers or other out-door officers specially selected for the purpose, for their respective wards. Such lists shall be in such form as may be laid down by the Government from time to time.

5. Where between one general revision and another, any property is brought under assessment for the first time or the assessment of any property is altered, particulars thereof shall be entered in the mutation register and the necessary addition or correction shall be made in the demand register.

6. Where the assessment of any property is cancelled under sub-section (2) of section 89 of the Act or otherwise, particulars thereof shall also be noted in the mutation register and the necessary correction shall be made in the demand register.

B. Profession Tax.

ASSESSMENT.

7. The notice referred to in sections 96 and 97 of the Act shall be prepared in such form as may be laid down by the Government from time to time.

8. As soon as possible after the commencement of each half-year, lists of all persons liable to profession tax shall be submitted by bill collectors, warrant officers or other outdoor officers specially selected for the purpose, for their respective wards. Monthly revision lists in respect of persons liable to the tax shall also be submitted by the said officers. The half-yearly and monthly lists shall be in such forms as may be laid down by the Government from time to time, and shall be signed by the officers submitting them.

These lists shall be checked with those received in reply to the notices referred to in rule 7 and the demand register for the previous half-year. The lists shall be scrutinized and countersigned by the revenue officer or where there is no such officer by the Executive Authority. Enquiries shall be made by the revenue officer or the Executive Authority, as the case may be, regarding any omissions in the lists.

9. The Executive Authority shall serve on every person included in the half-yearly and monthly lists referred to in rule 8 and also on every person not so included who in the opinion of the Executive Authority, is liable to the profession-tax a notice calling upon such person to furnish within such period, not being less than thirty days, as may be specified in the notice, a return in the following form :—

Return in income for assessment to profession tax during half-year ending .

(1) Name of the company or person.

(2) Description of business, profession, art or calling or appointment.

(3) *Income derived by the assessee during the half-year or the corresponding half-year of the previous year from the exercise of any profession, art or calling or from holding any appointment, public or private from money-lending business—*

(*a*) within the municipality for not less than sixty days in the aggregate during the half-year; and

(*b*) without the municipality if the assessee has resided within the municipality for not less than sixty days in the aggregate during the half-year.

(4) *Where business other than money-lending is transacted exclusively within the municipality*—

(*a*) where income-tax has been assessed on the company or person for the year comprising the half-year, the amount at which the profits and gains of such company or person were computed under section 10 of the Indian Income-tax Act, 1922, for the purpose of assessing such income-tax; or

(*b*) where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year comprising the half-year—

(i) the turnover of the business transacted within the area of the municipality during the half-year, or

(ii) where such turnover is not ascertainable, the turnover of the business during the corresponding half-year of the previous year.

(5) *Where business other than money-lending is transacted by the company or person partly in the area of the municipality and partly outside such area*—

(*a*) the turnover of business transacted in the area of the municipality during the half-year, or

(*b*) where such turnover is not ascertainable, the turnover of business in the area of the municipality during the corresponding half-year of the previous year.

(6) *Income derived by the assessee*—

(*a*) from the business transacted outside the municipality; and (*b*) from any pension or investments during the half-year, if the assessee has resided within the municipality for not less than sixty days in the aggregate during the half-year.

(7) The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.

10. The Executive Authority shall cause the demand register relating to profession-tax to be written up every half-year and shall certify to the total amount of assessment as revised by him, the amount being written in words. The demand register for each half-year shall be written up with reference to the orders of the Executive Authority under sub-rules (2) and (3) of rule 19 of the Schedule IV to the Act.

TAX ON CARRIAGES AND ANIMALS AND TAX ON CARTS.

11. The notice referred to in sub-section (3) of section 102 of the Act shall be in such form as may be laid down by the Government from time to time.

12. As soon as possible after the commencement of each half-year, a half-yearly list of all persons liable to the tax on carriages and animals or to the tax on carts shall be submitted by bill collectors, warrant officres or other outdoor officers specially selected for the purpose, for their respective wards. Monthly revision lists in respect of persons liable to either of the taxes shall also be submitted by the said officers. The half-yearly and monthly lists shall be in such form as may be laid down by the Government from time to time.

TAX ON SERVANTS.

13. The notices referred to in sub-section (4) of section 108 and section 109 of the Act shall be prepared in such forms as may be laid down by the Government from time to time.

14. Lists showing the names of all persons liable to the tax on servants shall be submitted by bill collectors, warrant officers or other outdoor officers specially selected for the purpose, for their respective wards as soon as they come to know of such persons. The lists received in reply to notices under section 109 and the lists submitted by the said officers shall be numbered serially and bound into a volume. The demand register shall be written up from such lists.

APPEALS.

15. All appeals shall, on receipt, be recorded in a register which shall be in such form as may be laid down by the Government from time to time. A serial number shall be given to each appeal and the orders of the appellate authority shall be recorded by the chairman or the presiding councillor as the case may be, on the appeal as well as in the said register.

16. In these rules 'Government' means the Government of Madras.

(G.Os. No. 4484, L. & M., dated 11th Novemebr 1932, No. 4334, L. & M., dated 22nd October 1935, and No. 3685, L.A., dated 22nd October 1940.)

63. FORM OF RETURN OF INCOME TO BE FURNISHED BY ASSESSEES TO PROFESSION TAX.

The return of income to be furnished under sub-rule (1) of rule 19 of Schedule IV to the Madras District Municipalities Act, 1920, for the purpose of assessment of profession-tax shall be in the form annexed :—

Return of income for assessment to profession-tax during the half-year ending

1. Name of the company or person.
2. Description of business, profession, art or calling or appointment.

3. *Income derived by the asssesee during the half-year or the corresponding half-year of the previous year from the exercise of any profession, art or calling or from holding any appointment, public or private or from money-lending business—*

(*a*) within the municipality for not less than sixty days in the aggregate during the half-year;

(*b*) without the municipality if the assessee has resided within the municipality for not less than sixty days in the aggregate during the half-year.

4. *Where business other than money-lending is transacted exclusively within the municipality—*

(*a*) where income-tax has been assessed on the company or person for the year comprising the half-year—the amount at which the profits and gains of such company or person were computed under section 10 of the Indian Income-tax Act, 1922, for the purpose of assessing such income-tax;

(*b*) where the said profits and are not ascertainable, or where income-tax has not been assessed for the year comprising the half-year—

(i) the turnover of the business transacted within the area of the municipality during the half-year, or

(ii) where such turnover is not ascertainable, the turnover of the business during the corresponding half-year of the previous year.

5. *Where business other than money-lending is transacted by the company or person partly in the area of the municipality and partly outside such area—*

(*a*) the turnover of business transacted in the area of the municipality during the half-year, or

(*b*) where such turnover is not ascertainable, the turnover of business in the local area during the corresponding half-year of the previous year.

6. *Income derived by the assessee—*

(*a*) from the business transacted outside the municipality, and

(*b*) from any pension or investments during the half-year, if the assessee has resided within the municipality for not less than sixty days in the aggregate during the half-year.

7. The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.

(G.O. No. 1501, L. & M., dated 5th May 1931.)

64. PERCENTAGES OF TURNOVER OF BUSINESS FOR THE PURPOSE OF ASSESSMENT TO PROFESSION-TAX BY MUNICIPAL COUNCILS.

For the purpose of calculating the income for levying profession tax, the percentage of turnover of business determined under clause (*b*) of sub-rule (1) and sub-rule (2) of rule 18 of the Madras District Municipalities Act, 1920, shall be as specified in columns (1) and (2) of the following schedule :

Provided that if, in any case, the income so calculated is less than the minimum sum specified in column (3) of the said schedule, the percentage shall be enhanced to such a rate as would yield such minimum sum :—

SCHEDULE.

	Percentage.	*Minimum.*
(1)	(2)	(3) RS.
Where the turnover of business exceeds 12 lakhs of rupees.	1	18,000
Where the turnover of business exceeds 6 lakas of rupees but does not exceed 12 lakhs of rupees.	1·5	12,000
Where the turnover of business exceeds 3 lakhs of rupees but does not execeed 6 lakhs of rupees.	2	9,000
Where the turnover of business exceeds 1,50,000 rupees but does not exeeed 3 lakhs of rupees.	3	6,000
Where the turnover of business does not exceed 1,50,000 rupees.	4	..

(G.Os. No. 1098, L. & M., dated 30th March 1931 and No. 4290, L. & M., dated 12th November 1931.)

(189) Income from houses and lands is not liable to profession-tax.

(G.O. No. 1020, L. & M., dated 16th March 1932.)

(190) A company or a person who merely manufactures goods in a local area without having an office therein will not be liable to the profession tax in that area.

(G.O. No. 1937, L.A., dated 19th June 1943.)

(191) The Government have held that the following classes of persons or income are not liable to profession-tax:—

(1) Stipends.

(2) Advances of pay and allowances.

(3) Honorary members of religious missions working as teachers in colleges.

(4) Salary allowed to members of Legislative Assembly or Councils.

(5) Rewards given to customs officials.

(6) Remuneration given to Examiners of Universities.

(7) Statutory fees levied by Market Committees.

(8) Provident Fund amount.

(G.Os. No. 1306, L. & M., dated 18th April 1925, No. 3498, L. & M., dated 25th September 1925, No. 1642, L. & M., dated 5th April 1934, No. 3131, L. & M., dated 26th August 1931, No. 1170, L.A., dated 24th March 1939, No. 2888, L.A., dated 21st July 1939, No. 1904, L.A., dated 25th May 1940, No. 4290, L.A., dated 18th December 1940, and No. 3932, L.A., dated 13th November 1940.)

(192) The Co-operative Central Banks should be assessed on the basis of the net profits as declared by the Registrar of Co-operative Societies in his audit certificate as well as the amount set aside for a bad debt reserve and any other amount appropriated from the gross profit for the purpose of creating any other reserve. The income of the previous co-operative year may be taken into account. The Co-operative Central Bank should be assessed on its profit excluding those of its branches, the distribution of the income between the head office and the branches being worked out in proportion to the working capital of each, i.e., the average income during the twelve months of the year.

(G.Os. No. 4001, L.A., dated 27th October 1937, and No. 1751, L.A., dated 13th May 1940.)

(193) At the time of quinquennial revision of property tax assessments working sheets showing how the assessments, were arrived at should be attached to the Municipal Form No. 8.

(G.O. No. 80, L.A., dated 18th January 1955.)

(194) Municipal Councils may round off their assessments of taxes to the nearest quarter anna.

(G.O. No. 2195, L.A., dated 9th December 1948.)

(195) In accordance with the international law and practice all municipal councils have been advised by the Government to exempt with the sanction of the appropriate authority, foreign ambassadors, Ministers, High Commissioners and their staff holding diplomatic status from payment of all municipal taxes due from them.

(G.O. No. 1787, L.A., dated 24th September 1948.)

(196) The date on which the tax is demanded referred to in rule 26 (a) (ii) of Schedule IV to the Madras District Municipalities Act should be excluded in computing the fifteen days allowed for filing appeals.

(G.O. No. 1414, L.A., dated 30th June 1953.)

(197) The Executive Authorities of municipal councils should give sufficient notice in writing to all persons who have appealed against the assessment or imposition of any tax, of the date, hour and place of the meetings of the council at which their appeals will be considered so as to enable them to make their representation either in person or by agent.

(G.O. No. 555, L.A., dated 14th March 1945.)

(198) The Government have considered it desirable for municipal councils to record their reasons for admitting appeals under the proviso to rule 26 (a) of Schedule IV to the Madras District Municipalities Act, 1920, after the prescribed time, so that it may be apparent from the records what grounds were urged by the appellants and accepted by the councils. Municipal Councils have no powers to consider appeals presented after the time specified in the proviso to rule 26 (a) of the schedule.

(G.O. No. 895, L.A., dated 7th May 1948.)

(199) Municipal Councils should dispose of appeals against assessments to taxes as promptly as they are expected to do.

In cases where there was unavoidable delay in the disposal of appeals and demand notices in respect of the assessments for the subsequent half years had been issued on the basis of the original assessments disputed in the appeals, there would be discrepancy between (i) the assessments noted in the

demand notices and (ii) the assessments as finally settled on appeal. In such cases it will be permissible either (*a*) to issue fresh demand notices with reference to the adjudication of the municipal council on appeal under the proviso to rule 28 of Schedule IV to the Madras District Municipalities Act, 1920, if the tax has not been collected, or (*b*) to refund to the assessees concerned any amount of the tax collcted in excess of the amount decided by the municipal council on appeals. But in cases where before municipal councils decides an appeal for a half-year, the assessments for subsequent half-years had been revised after the issue of special notices on grounds of additional construction or increase in rent actually realised, then the council's decision will not apply to the revised assessments for the subsequent half-years.

(G.O. No. 1737, L.A., dated 19th August 1949.)

(200) Municipal Councils and their appeal committees should record reasons for the reduction of tax on appeals against assessments.

(G.O. No. 1322, L.A., dated 17th June 1953.)

(201) The following procedure should be followed where assessment books relating to any municipal tax are proposed to be amended under rule 4 of Schedule IV to the Madras District Municipalities Act, 1920:—

The proposal of the municipal councils to increase the assessment should be a definite one, the terms of which should be ascertainable with reasonable certainty. The council should state what appears to it to be the increase in rent, etc., that would be taken as the basis for the increase in assessment. After a direction is issued by the council, the function of the Executive Authority is only to calculate and assess the tax on the basis and the manner directed by it. The Commissioner need not therefore go through the procedure laid down under the rules 10 to 19 of Schedule IV but need only calculate the assessment and demand it. Since the council issues the direction to the Executive Authority after hearing the case of the persons concerned, no appeal will also lie to it.

(G.O. No. 687, L.A., dated 3rd April 1952.)

(202) Rule 4 of Schedule IV to the Madras District Municipalities Act can have full application when the property or person is inadvertently or improperly omitted. Having regard to the provisions of rule 28 of the schedule where a revision petition or appeal has been decided on, the assessment should not be re-opened under rule 4 of the schedule, either by the municipal council or the special officer appointed to exercise its powers under rule 28-A of the schedule.

(G.O. No. 2032, L.A., dated 31st October 1951.)

65. COLLECTION OF TAXES.

1. *Demand registers.*—A separate demand register shall be maintained for each of the following taxes in such form as may be laid down by the Government from time to time :—

(1) Property tax including water and drainage, lighting, scavenging, railway, and education taxes;

(2) profession tax including education tax: and

(3) tax on servants.

2. *Mutation register.*—A mutation register intended to show all permanent changes made during the course of a half-year either by the Executive Authority or by the council in the assessment of the property taxes after the demand registers for the taxes concerned have been written up for the half-year, shall be maintained by the municipal council in such form as may be laid down by the Government from time to time.

3. *Arrear demand register.*—The balances outstanding at the end of the year in all the demand registers and lists except the miscellaneous demand register shall be transferred to a register called the arrear demand register which shall be maintained in such form as may be laid down by the Government from time to time. Arrears of items shown in the miscellaneous demand register shall be transferred to the next year's miscellaneous demand register.

4. *Verification of arrears.*—As soon as the arrears under each class of tax have been entered in the arrear demand register and the totals tallied with those of the demand registers, the Revenue Officer, or where there is no such officer, the Executive Authority, shall satisfy himself that the corresponding bill receipts and if warrants have been issued, the warrant receipts are forthcoming in the case of all outstanding items of taxes which are collected by means of bill receipts. The Revenue Officer or the Executive Authority, as the case may be, shall record a certificate of having so satisfied himself in the arrear demand register. If either the bill receipt or the warrant receipt or both are missing, the amount specified in the bill receipt or in the warrant receipt or in both the receipts, as the case may be, shall be recoverable from the party responsible for the loss.

5. *Collection.*—As soon as the demand registers have been completed in accordance with the requirements of rules 1 to 4, bill receipts and demand notices for the different kinds of taxes shall be written up in the respective forms laid down by the Government from time to time. Such bill receipts and demand notices shall bear consecutive numbers in print and be bound in volumes of limited numbers. Care shall be taken to see that the memoranda attached to the bill books are written up simultaneously.

6. After the bill receipts, demand notices and memoranda have been written up, they shall be carefully compared with the demand registers concerned, by a responsible official nominated in writing by the executive authority and shall be initialled by such official in token of such comparison. A minimum of not less than ten per cent of the bill receipts, demand notices and memoranda shall be test-checked by the Revenue Officer, the Secretary or the Manager or, if there is no such officer, by the Chief Ministerial Officer of the municipality. In the case of bills which have been test-checked the officer test-checking the same shall be held personally responsible for short collections in consequence of errors. In the case of other bills, the official comparing the same shall be held personally responsible for such short collections. The bill shall then be entered in a register of bills issued which shall be maintained in such form as may be laid down by the Government from time to time and stamped with the facsimile signature of the Chairman in his presence or under the direct supervision of one of the officers mentioned above.

7. In the case, however, of additional or supplemental bills or of reduction in the amounts of the original bills in consequence of an alteration in the demand after their preparation, the bills shall be examined by the Revenue Officer or the Secretary, or the Manager or if there is no such officer by the Chief Ministerial Officer of the municipality, and the alterations, if any, attested by him in the bills, in the demand notices and in the memoranda :

Provided that no such alteration shall be made in any bill, nor shall a duplicate bill be issued without the written orders of the executive authority or without obtaining the previous sanction of the council.

8. The notice to the occupier of any building of land under Rule 35 of Schedule IV to the Act shall be in such form as may be laid down by the Government from time to time.

9. The executive authority shall cause to be maintained in the revenue branch of his office, 'a register of bills issued' in such form as may be laid down by the Government from time to time. Separate registers may be used for each kind of bills or warrants. This register and the bill books shall always be kept under lock and key in charge of the tax clerk or the Secretary or Manager or if there is no such officer the Chief Ministerial Officer of the municipality if there is no separate tax clerk.

10. No amount shall be collected by a bill collector without giving the payer the printed receipt for it duly signed by him with the date of collection.

Of the originals of the receipts given to tax payers in each month at least 5 per cent, and in addition, receipts in respect of all assessments of Rs. 100 and above if the municipality belongs to the I Grade, and of Rs. 50 and above if the municipality belongs to any other grade, shall be compared in that month by the executive authority in person with the relevant entries in the demand register concerned; and a record of the receipts so compared shall then be made by the Executive Authority :

Provided that in the case of municipalities where revenue officers are employed the work of comparing the receipts and of making a record thereof may be entrusted to such revenue officers :

Provided further that in case it is not found possible to compare any of the receipts in respect of assessments of and above the monetary limits specified in this rule, the reasons therefor shall be recorded in writing by the executive authority or the Revenue Officer, as the case may be.

11. In order to enable the municipal authorities to keep a watch over the progress of collections, demand, collection and balance statements in such form as may be laid down by the Government from time to time, shall be prepared every month by the Revenue

Officer or if there is no Revenue Officer by the Manager or if there is no such officer, by the Chief Ministerial Officer of the municipality and submitted to the council for its information and orders.

12. When it is decided to issue warrants in respect of the bills in a book, they shall be issued for all the uncollected bills in that book unless the Chairman shall, for very exceptional reasons which shall be recorded, decide otherwise in a particular case.

Warrants shall be written with reference to the uncollected bills and the necessary details shall be entered at the same time in a register of warrants which shall be maintained in such form as may be laid down by the Government from time to time.

13. If on the demand of the officer charged with the execution of the warrants, the amount of the tax due and of the warrant fee is paid by the party, the original bill receipt and the warrant fee receipt shall be delivered to the party duly receipted and dated and the necessary entries made in the memorandum at the beginning of the bill book, in the counterfoil of the warrant and in the bill collector's collection book.

14. If the amount of the tax due and the warrant fee are not paid, the officer will make a distraint as laid down in rule 31 (1) of Schedule IV to the Act. The distrained property shall then be immediately brought to the Municipal office and made over to the store-keeper or other subordinate entrusted with the custody of such property. It shall also be recorded at once in a Register of distrained property which shall be maintained in such form as may be laid down by the Government from time to time. Vehicles, animals and carts seized under section 107 (1) of the Act shall also be entered in this register, as soon as they are brought to the Municipal office.

15. The sales by public auction of distrained property shall be conducted by the executive authority or other person duly authorized by him in this behalf and every sale shall be recorded in the register of miscellaneous sales under the initials of the officer conducting the sale.

16. In the case of prosecutions all taxes due together with the warrant fees shall be noted in a register of prosecutions which shall be maintained in such form as may be laid down by the Government from time to time and their realization shall be properly watched.

17. Notices of vacancy under section 87 (3) (*a*) of the Act shall, immediately on receipt, be numbered serially and entered in the register of vacancy remissions which shall be maintained in such form as may be laid down by the Government from time to time and referred to the out-door officers for verification not only

of the fact of the vacancy but also to watch by periodical inspection whether the buildings have been re-occupied since the delivery of the notices.

18. Amounts found irrecoverable shall be reported by bill collectors with their reasons. These reports shall be scrutinized and countersigned by the executive authority. Lists of the amounts included in these reports together with the reasons assigned in them shall be made at the end of every quarter and submitted to the municipal council at its next meeting for consideration and sanction to write-off the amounts, the fact of irrecoverability being recorded in the resolution.

19. A register shall be maintained in such form as may be laid down by the Government from time to time for recording all writes-off and temporary remissions other than those for vacancy.

20. In these rules, ' Government ' means the Government of Madras.

(G.Os. No. 21, L. & M., dated 3rd January 1933, No. 4287, L. & M., dated 18th October 1935, No. 2352, L.A., dated 22nd June 1938, No. 1127, L.A., dated 2nd April 1940, No. 3294, L.A., dated 16th September 1940, and No. 697, L.A., dated 10th April 1947.)

66. TRANSFER OF REGISTRY OF OWNERSHIP OF PROPERTIES IN THE ASSESSMENT BOOKS OF MUNICIPALITIES.

1. In effecting changes in the ownership of properties in the assessment books on the application of any party, whether at a general revision or between one general revision and another, the executive authority shall observe the following provisions, namely :—

(1) *Transfers by voluntary action of owners.*—In all cases of absolute transfer of title, the registry of properties may be altered to correspond with the transfer of its ownership on the application of both the parties to the transfer or either of them, provided that the application for change of registry is in every case made in writing and is signed by the party or parties making it. It may be sent by post or presented in person or by duly authorized agent, or through an officer of the Registration department. Where such an application is presented by both the parties and one of them is the registered owner, change of registry as requested may be ordered at once. But where only one of the parties to the transfer makes the application, notice shall be served on the other party. Where the registered owner is not a party to the transaction, notice shall also be issued to him whether the application for transfer of registry is presented by both the parties or one of them. If the registered owner objects to the proposed transfer, no change shall be made unless the person who claims to be the owner produces satisfactory legal evidence. Where only one party to the transaction applies and the other either objects or is silent the

parties should be connected by a complete chain of documents. When the chain is not complete, it should be filled in by other evidence, such as statements of respectable persons and tax receipts. A month's time shall be allowed for filing objections and if any objection is made, an enquiry shall be held and unless the objection is found to be valid, transfer of registry shall be made.

(2) *Transfer to decree-holders.*—In cases of transfers of title of properties in the name of decree-holders with reference to a decree of a civil court or of purchasers in auction sales held in execution of civil court decrees, change of registry may be made at once on the application of any of the parties to the suit or of the auction-purchasers and on the production of an authenticated copy of the decree or a certificate of sale as the case may be, and a certificate of delivery of possession in pursuance thereof provided, the transfer is from the registered owner. When the transfer is from a person who is not the registered owner, notice shall be given to the registered owner in the manner provided in sub-rule (1) before a change of registry is made. Where, however, a certificate of delivery of possession cannot be produced, as for instance, where on decree passed, possession is ceded without execution proceedings and the decree is apparently final, the case shall be dealt with as provided in sub-rule (1) in regard to applications for change of registry presented only by one of the parties to the transfer.

(3) *Transfers under declaratory decrees.*—In cases where transfer of registry is sought under a declaratory decree on which no execution can be taken out, i.e., where the decree merely declares the title to be vested in a particular person, so as to entitle him to registration, the executive authority may, on the production of an authenticated copy of such decree, at once make the transfer of registry.

(4) *Transfers which accrue by succession.*—The executive authority may, on satisfactory proof, order transfer of registry in the case of transfers which accrue by succession.

2. There shall be an appeal to the municipal council against the orders of the executive authority making or refusing to make a transfer of registry. Such appeals shall be presented within thirty days after the date of receipt of the order appealed against.

(G.O. No. 2778, L.A., dated 18th September 1942.)

C. Tax on vehicles and annimals.

(203) The Government have advised the executive authorities of municipal councils to levy reduced rates of tax on carts fitted with pneumatic and solid rubber tyres as they cause less damage to road surface than carts fitted with iron tyres.

(G.Os. No. 1261, L.A., dated 15th June 1949, and No. 2052, L.A., dated 6th October 1949.)

(204) The executive authorities of municipal councils should see that their subordinates do not abuse their power to seize vehicles by seizing and detaining those which were kept or used in the municipal limits for less than sixty days in the half-year.

(G.O. No. 400, L.A., dated 21st February 1945.)

(205) The Commissioners should see that the taxes on vehicles and animals are collected only in respect of vehicles used in municipal limits *for the taxable period* and that the owners of carts are not harassed in the process of collection of the amounts.

(G.O. No. 754, L.A., dated 6th April 1949.)

(206) It has to be determined whether a vehicle or an animal coming from outside the municipal limits used the municipal roads for the taxable period. In doubtful cases, the executive authorities of municipal councils may ascertain from the headmen of the villages where from the vehicles or animals have come into the municipality whether within their knowledge those vehicles or animals had used the municipal roads for the taxable period in the half-year in question and decide the cases. In no event the village headmen should be called upon to leave the jurisdiction to furnish the information or be cited as witnesses if prosecutions are launched for non-payment of tax.

(G.O. No. 1735, L.A., dated 18th August 1945.)

(207) The following procedure should be adopted for collection of taxes on vehicles and animals coming from outside the municipal limits:—

The carts, carriages and animals coming from outside the municipal limits and using the municipal roads should be treated as distinct from those kept in the municipality. A separate set of registers and books should be maintained and a separate series of licence books should also be allotted for such vehicles and animals and the licences stamped with the facsimile signature of the Commissioner by himself or in his presence and under his direct supervision. Metal discs or plates with consecutive numbers quite distinct from the kind of discs, if any, used for affixing to the carts, etc., kept in the municipality should be used for these carts and carriages. The taxes in respect of these carriages, animals and carts may be collected by out-door subordinates. Each of the subordinates entrusted with the collection of these taxes may be given one or more licence books (M.F. Nos. 43 G, H, I, etc., and 44) and the corresponding discs, as may be necessary. The collection officer will have to collect the tax, issue a licence and affix the disc to the cart, or carriage whenever he finds any taxable one using the municipal roads. The collection officer should also maintain an account showing the different kinds of licences and discs given to him and those issued by him. Once in the course of the day, the collection officer should go to the municipal office and give the counterfoils of the licences issued since the last remittance to the clerk concerned who should enter them in the collection register of taxes on vehicles and animals (M.F. No. 47) or the register showing carts registered (M.F. No. 48) as the case may be separately maintained for the purpose. After totalling the money columns in this register, the total amount collected together with the register should be taken to the shroff by the collection officer for remittance into the municipal treasury. The shroff after receiving the amount will note the amount in words in the collection register and affix his initials in token of having received the amount as in the case of remittance of taxes, etc. by bill collectors. Every day when the collections are brought, the clerk should check the account maintained by the collection officer and also verify the balance of the signed licences and discs on hand.

The above procedure need not be followed in municipalities when the number of vehicles and animals coming from outside municipal limits is comparatively small and in these cases the existing procedure laid down for collection of taxes on vehicles and animals kept in the municipality may be followed

(G.O. No. 2137, L.A., dated 23rd December 1947.)

(208) All municipal councils have been advised by Government to levy the tax on carts and animals kept more than two miles away from the municipal limits but used for the taxable period within the municipality at not more than three-fourths of the rate levied on carts and animals kept within the municipality.

(G.O. No. 2333, L.A., dated 15th September 1949.)

(209) The Commissioner should see that in the case of vehicles in respect of which tax has been paid to a panchayat under the Madras Village Panchayat Act, 1950, only the excess, if any, of the tax leviable in the municipality in respect of the vehicles over the tax already paid to the panchayat for the same half-year is collected from the owners concerned.

(G.O. No. 2054, L.A., dated 20th November 1951.)

67. D. Pilgrim Tax.

1. When a municipal council levies with the previous sanction of the Local Government and the Government of India a pilgrim tax on passengers travelling by railway the tax shall be collected by means of a surcharge on fares by the administration of the Railway by which the passengers are carried.

2. Where the tax is levied throughout the year, the amount shall be included in the fare shown in the tickets issued to passengers. Where it is levied only for a specified period, special tax tickets shall be printed and issued along with the ordinary tickets or the amount shall, with the previous concurrence of the Government of Madras, be included in the fare shown in the tickets issues to passengers.

3. When only half rates are levied on half tickets, i.e., tickets issued in respect of children over three and under twelve years of age, fractions of a quarter anna shall be treated as a full quarter anna.

4. (1) The Railway administration shall be entitled to receive from the collections of the tax,

(*a*) such percentage of the collections towards the cost of collection not exceeding 3 per cent where the tax is included in the fare shown in the tickets issued to passengers and not exceeding 5 per cent where special tax tickets are printed and issued along with the ordinary tickets; and

(*b*) such sum towards the cost of printing tickets, and such fees as may be agreed upon between the Railway administration and the Local Government.

(2) After deducting the amounts due to it under sub-rule (1), the Railway administration shall pay the amount of tax collected to the Executive Authority of the municipal council concerned as follows :—

(*a*) Where the tax is levied throughout the year, the amount collected in each month shall be paid within two months of the expiry of the month; and

(b) where the tax is levied only for a specified period, amount collected during the whole of the period shall be paid within two months of the expiry of the said period.

5. With each such payment, the Railway administration shall forward to the executive authority of the municipal council concerned a statement in the form appended to these rules.

6. Every dispute between a municipal council and a local authority in regard to the levy, collection or apportionment of or other matters relating to pilgrim tax which the local authorities concerned are unable to settle amicably among themselves, shall be referred to the Inspector of Municipal Councils and Local Boards for decision and the decision of the said Inspector on such dispute shall be final until and unless such decision is varied or set aside by the Local Government.

7. Every dispute between a municipal council and a Railway administration in matters connected with the levy, collection or apportionment of the pilgrim tax which the municipal council and the Railway administration concerned are unable to settle amicably among themselves shall be referred to the Local Government. Where the Railway administration concerned is not satisfied with the decision of the Local Government, it shall have a right of appeal to the Government of India.

APPENDIX.

Statement of pilgrim tax payable to the *Municipal Council*
for — *the month of* 19 .
the period from — *to*

Stations situated in or near *municipality.*

Number of passenger tickets.

Booking between stations in or near Municipality area and all other stations outside the free zone. (1)	*Single.* (2)	*Return.* (3)	*Season.* (4)	*Single.* (5)	*Return.* (6)	*Season.* (7)	*Single.* (8)	*Return.* (9)	*Season.* (10)	*Single.* (11)	*Return.* (12)	*Season.* (13)	*Single.* (14)	*Return.* (15)	*Season.* (16)	*Single.* (17)	*Return.* (18)	*Season.* (19)	*Single.* (20)	*Return.* (21)	*Season.* (22)
Local outward as per passenger classification ..																					
Deduct—Stations within the free zone, viz.—																					
1.																					
2.																					
3.																					
Total deduction ..																					
Balance being local outward																					
Foreign outward																					
Grand total ..																					

Single ticket holders at annas each .. ..
Return ticket holders at annas each .. ..
Season ticket holders at annas each .. ..

Total ..

Deduct—Cost of collection .. ..
Netamount payable .. ..

Chief Auditor.

(G.O. No. 2301, L. and M., dated 16th June 1932.)
(G.O. No. 3464, L. and M., dated 30th September 1940)

68. E. Duty on Transfer of Property.

1. *Short title.*—These rules may be called the Madras Local Authorities (Duty on Transfers of Property) Rules, 1948.

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context—

(i) ' Government ' means the Government of Madras;

(ii) ' instrument ' means as instrument of sale, exchange, gift, mortgage with possession, or outside the City of Madras, lease in perpetuity of immovable property on which transfer duty is leviable under section 135 of the Madras City Municipal Act, 1919, or section 116-A of the Madras District Municipalities Act, 1920, or section 110-A of the Madras Local Boards Act, 1920, as the case may be;

(iii) ' local authority ' means the Corporation of Madras, or a municipal council or a local board, as the case may be;

(iv) ' Stamp Act ' means the Indian Stamp Act, 1899, as in force in the State of Madras.

(v) ' transfer duty ' means the duty on transfers of property leviable under section 135 of the Madras City Municipal Act, 1919, or section 116-A of the Madras District Municipalities Act, 1920, or section 110-A of the Madras Local Boards Act, 1920, as the case may be; and

(vi) all words and expressions not defined in these rules shall have the meanings respectively assigned to them by the Stamp Act and the rules thereunder.

3. *Provisions of the Stamp Act to apply to transfer duty.*—(1) All the provisions of the Stamp Act and the rules made thereunder shall, so far as may be, apply in relation to the transfer duty as they apply in relation to the duty chargeable under that Act.

(2) Where the transfer duty or any portion thereof is less than two annas, such duty or portion shall not be collected.

4 *Duties of registering officers in regard to the particulars to be set forth in instruments.*—(1) Whenever any instrument is presented for registration to any registering officer, he shall see whether the particulars referred to in section 27 of the Stamp Act are set forth in the instrument separately as required by the said section 27 read with section 136 (*a*) of the Madras City Municipal Act, 1919, or section 116-B (*a*) of the Madras District Municipalities Act, 1920, or section 110-B (*a*) of the Madras Local Boards Act, 1920, as the case may be, and shall also ensure that the local authority within whose jurisdiction the property concerned is situated, is set forth clearly in the instrument.

(2) If the said particulars be not so separately set forth in the instrument, the registering officer must impound it and forward it to the Collector, calling his attention to section 64 of the Stamp Act, read with section 136 (*b*) of the Madras City Municipal Act, 1919, or section 116-B (*b*) of the Madras District Municipalities Act, 1920, or section 110-B (*b*) of the Madras Local Boards Act, 1920, as the case may be.

(3) The duty leviable on an instrument of exchange shall be regulated as follows :—

(*a*) if the values of the properties exchanged are unequal, the duty shall be levied on the value of the property of the greater value;

(*b*) if the value of the properties exchanged are equal, the higher amount of duty leviable shall be levied.

5. *Maintenance and consolidation of accounts in respect of transfer duty.*—(1) (*a*) Every registering officer shall maintain an account of the duty paid in respect of each instrument registered by him showing separately the duty imposed by the Stamp Act and the transfer duty. He shall also maintain a separate account for each local authority within whose jurisdiction the property concerned is situated ascertaining from the concerned party wherever necessary, the amount on which the transfer duty is to be levied.

(*b*) The duty levied on an instrument of exchange shall be distributed among the local authorities concerned in proportion to the amount of duty leviable on the properties in the respective local areas.

(*c*) The said amount shall be consolidated quarterly for each such local authority by the Inspector-General for Registration.

(*d*) The Inspector-General may issue executive instructions regarding the maintenance of accounts by registering officers in this behalf and the form in which the consolidated accounts for each quarter are to be forwarded to the Accountant-General, Madras.

(2) In the case of instruments which do not come into the hands of the registering officers owing to the fact that they are not compulsorily registrable under section 17 of the Indian Registration Act, 1908, the Collector before whom any such instrument is produced under section 31 or section 41 of the Stamp Act, or who impounds any such instrument under section 33 of the said Act, or receives a certificate of the duty and penalty paid in respect of any such instrument or the original of any such instrument under section 38 of that Act, shall keep an account of the duty paid in respect of each such instrument showing separately the duty imposed by the Stamp Act and the transfer duty and forward to

the District Registrar of Assurances concerned within one month after the close of each quarter, a quarterly consolidated account with particulars in the case of each such instrument regarding the names of the executant and claimant, the date of execution, the nature of the transaction, the amount of consideration, the value of the property or the amount secured by the mortgage as the case may be, and the description of the property situated within the limits of the City of Madras or of a municipality or under the jurisdiction of a local board or outside such limits or jurisdiction.

(3) If in any case it is impossible to recover the full duty payable on any instruments, then only such portion of the duty realized on such instrument as is in excess of the duty imposed by the Stamp Act shall be treated in the accounts referred to in this rule as transfer duty.

6. *Collector to forward the District Registrar concerned quarterly statement of refunds of transfer duty.*—Every Collector who sanctions a refund of the transfer duty paid on any instrument shall forward to the District Registrar of Assurances concerned within one month after the close of each quarter a statement of instruments in respect of which such refunds were sanctioned during the quarter noting therein the amount of the transfer duty refunded and the particulars referred to in rule 5 (2) in respect of each such instrument.

7. *Inspector-General of Registration to send intimation to the Accountant-General in respect of the amount payable to local authorities.*—Intimation regarding the amount payable quarterly to each local authority and the amount of deduction on account of the collection of the transfer duty to be credited to the Government in respect of the instruments referred to in sub-rules (1) and (2) of rule 5 shall be sent by the Inspector-General of Registration to the Accountant-General, Madras, within two months after the close of each quarter.

The amount payable to the local authority concerned shall represent the transfer duty paid less a deduction of three per cent thereon on account of the collection of the transfer duty and the amount of refunds referred to in rule 6, if any.

In calculating the net amount payable to each local authority fractions of an anna which are six pies or more shall be counted as one anna and fractions less than six pies shall be ignored.

8. *Payments to local authorities by the Accountant-General.*—The Accountant-General, Madras, shall within three months after the close of each quarter in the case of the Corporation of Madras municipal councils, and district boards and within three months

after the close of each half-year in the case of panchayats issue necessary authorization on treasuries for payment to the local authorities concerned the amount payable to them as per intimation by the Inspector-General of Registration under rule 7. The deductions on account of collection of the transfer duty shall be credited to the Government.

(G.O. No. 1534, L.A., dated 10th August 1948.)
(G.O. No. 156, L.A., dated 30th January 1951.)

(210) The Government have fixed the rate of the duty on transfers of property leviable under section 78-A of the Madras District Municipalities Act, 1920, in respect of instruments of sale, gift and mortgage, with possession of immovable property, at five per centum on, as the case may be, the amount of the consideration, the value of the property or the amount secured by the mortgage, as set forth in the instrument.

(G.O. No. 617, L.A., dated 25th March 1949.)

CHAPTER VI—COLLECTION OF OTHER REVENUES.

Licence Fees.

(211) When trades which are licensable are carried on within municipal limits without licences, municipal councils should issue notices in the first instance to the persons concerned calling on them to take out licences and warning them that if they fail to do so within a reasonable time they are liable to be prosecuted. They should not resort to prosecution without issuing the notices. When prosecutions are launched complete and correct addresses of the defaulters should be furnished in the charge-sheets.

(G.Os. No. 895, L. & M., dated 6th March 1936, and No. 1042, L.A., dated 26th May 1951.)

69 FEES CHARGEABLE FOR THE GRANT OF PERMISSIONS AND LICENCES IN RESPECT OF INSTALLATIONS OF MACHINERY OR MANUFACTURING PLANT DRIVEN BY ELECTRICAL POWER.

The fees which may be charged for a permission granted under section 250 of the Madras District Municipalities Act, 1920, for the installation in any premises of any machinery or manufacturing plant driven by electrical power shall not exceed the maxima specified in the schedule annexed to these rules:

Provided that the fees which may be charged under this rule shall not exceed those charged for the installation of any machinery or manufacturing plant of like horse-power driven otherwise than by electricity.

2. The fees which may be charged for a licence granted or renewed under section 249 of the Madras District Municipalities Act, 1920, for a period of one year for a place in which any machinery or manufacturing plant driven by electrical power is used shall not exceed the maxima specified in the schedule annexed to these rules:

Provided that where any such licence is granted or renewed for periods of less than one year, the aggregate licence fees charged for the same place in respect of the same machinery or manufacturing plant in any year shall not exceed the fees which may be charged for a licence granted or renewed in respect thereof for a period of one year:

Provided further that the fees which may be charged under this rule shall not exceed those charged for any machinery or manufacturing plant of like horse-power driven otherwise than by electricity.

3. The maxima specified in the schedule annexed to these rules shall apply only to applications made in time; in the case of a belated application, an additional fee not exceeding 25 per cent of the maximum fee specified in that schedule may be charged.

SCHEDULE.

Installed capacity of the installation.	*Maximum fee chargeable.*
(1)	(2)
	RS. A. P.
Installation of rectifiers and transformers in all places including cinema theatres, irrespective of K. V. A. capacity	5 0 0
Other installations not exceeding one horse-power ..	1 0 0
Other installations exceeding one horse-power but not exceeding five horse-power	5 0 0
Other installations exceeding five horse-power but not exceeding ten horse-power	15 0 0
Other installations exceeding ten horse-power but not exceeding 50 horse-power	75 0 0
Other installations exceeding 50 horse-power but not exceeding 100 horse power	100 0 0
Other installations exceeding 100 horse-power but not exceeding 200 horse-power.	Rs. 100 for 100 horse-power and Re. 1 for every additional horse-power.
Other installations exceeding 200 horse-power but not exceeding 500 horse-power.	Rs. 200 for 200 horse-power and annas eight for every additional horse-power.
Other installations exceeding 500 horse-power ..	Rs. 350 for 500 horse-power and annas four for every additional horse-power subject to a maximum of Rs. 450.

(G.O. No. 2747, P.H., dated 30th July 1938.)
(G.O. No. 4302, P.H., dated 23rd November 1939.)
(G.O. No. 169, P.H., dated 17th January 1945.)
(G.O. No. 449, Health, dated 12th February 1952.)
(G.O. No. 4167, Health, dated 15th December 1953.)
(G.O. No. 907, Health, dated 7th April 1954.)

70. MAXIMUM FEES FOR THE GRANT OF PERMISSION OR LICENCE FOR MACHINERY DRIVEN BY POWER OTHER THAN ELECTRICITY.

The fees which may be charged for a permission granted under section 250 of the Madras District Municipalities Act, 1920, for the installation in any premises of any machinery or manufacturing plant driven by power other than electricity shall not exceed the maxima specified in the schedule annexed to these rules

2. The fees which may be charged for a licence granted or renewed under section 249 of the Madras District Municipalities Act, 1920, for a period of one year for a place in which any machinery or manufacturing plant driven by power other than electricity

is used shall not exceed the maxima specified in the schedule annexed to these rules :

Provided that where any such licence is granted or renewed for periods of less than one year the aggregate licence fees charged for the same place in respect of the same machinery or manufacturing plant in any year shall not exceed the fees which may be charged for a licence granted or renewed in respect thereof for a period of one year.

3. The maxima specified in the schedule annexed to these rules shall apply only to applications made in time; in the case of a belated application, an additional fee not exceeding 25 per cent of the maximum fee specified in that schedule may be charged.

SCHEDULE.

Horse-powers of installation. (1)	*Maximum fee chargeable.* (2) RS. A. P.
Installations for domestic purposes exceeding two horse-power	0 8 0
Other installations not exceeding one horse-power ..	1 8 0
Other installations exceeding one but not exceeding five horse-power	7 8 0
Other installations exceeding five but not exceeding ten horse-power	22 8 0
Other installations exceeding ten but not exceeding 20 horse-power	35 0 0
Other installations exceeding twenty but not exceeding thirty horse-power	60 0 0
Other installations exceeding 30 but not exceeding 40 horse-power	75 0 0
Other installations exceeding 40 but not exceeding 100 horse-power.	100 0 0
Other installations exceeding 100 but not exceeding 200 horse-power.	Rs. 100 for 100 horse-power and Re. 1 for every additional horse-power.
Other installations exceeding 200 but not exceeding 500 horse-power.	Rs. 200 for 200 horse-power and annas eight for every additional horse-power.
Other installations exceeding 500 horse-power ..	Rs. 350 for 500 horse-power and annas four for every additional horse-power, subject to a maximum of Rs. 450.

(G.Os. No. 1764, P.H., dated 9th June 1942, No. 169, P.H., dated 17th January 1945, and No. 907, Health, dated 7th April 1954.)

(212) For installation of any machinery for which permission under section 250 of the Madras District Municipalities Act is necessary, separate permission should be insisted on each time an additional machinery is installed and separate fee should be levied for each such permission. But for the purpose of levying licence fees under section 249 of the Act fees should be levied only on the basis of the total horse-power of all the machinery installed in the same premises.

(G.O. No. 647, Health, dated 23rd February 1953.)

(213) The Government have advised municipal councils to obtain the opinion of the Chief Electrical Inspector to Government in cases where the horse-power of electrical installations is not ascertainable and to accept his opinion as final.

(G.Os. No. 912, P.H., dated 3rd March 1941, and No. 3502, Health, dated 13th October 1951.)

(214) Municipal councils may levy proportionate licence fees for periods less than a year at uniform rates in consultation with the Inspector of Municipal Councils and Local Boards.

(Memorandum No. 29062. H.V/54-2, Health, dated 1st June 1954.)

71. EXEMPTIONS FROM THE OPERATION OF SECTION 250 OF MADRAS DISTRICT MUNICIPALITIES ACT.

The following shall be exempt from the provisions of section 250 of the Madras District Municipalities Act, 1920 (Madras Act V of 1920) :—

(1) Electrical appliances intended to be used for purely domestic or personal purposes or comfort and electrical machinery intended to be used for such purposes or comfort.

(2) Non-electrical appliances not exceeding two horse-power intended to be used for purely domestic or personal purposes or comfort and machinery not exceeding two horse-power intended to be used for such purposes or comfort.

(3) Electrical installations including motors used for *bona fide* agricultural purposes.

(4) Non-electrical installations not exceeding two horse-power which are installed in connexion with agricultural purposes.

(5) Normally unattended static transformer stations.

(6) Normally unattended condenser stations.

(7) Normally unattended rectifier stations.

(8) Portable drilling machines, and portable engines used in constructional work such as concrete mixers, mortar mills, pumps and compressors.

(G.Os. No. 1938, Health, dated 29th May 1950, and No. 811, Health, dated 12th March 1951.)

(215) Installations of electric motors for drawing water from wells in lodging houses, restaurants, hotels, etc., may be treated as those intended for personal purposes and comfort and no permission need be obtained for their installation, irrespective of the fact whether the lodging houses, etc., are situated in non-residential or notified residential areas.

(G.O. No. 1335, Health, dated 24th April 1952.)

(216) 1. *In any municipality where industrial areas have already been demarcated*, the following principles should be observed in granting permission for the construction or establishment of any *new* factory, or for the *first* installation of machinery in any premises:—

(1) No new factory and no fresh installation of any kind of machinery (other than electric machinery not exceeding 20 h.p.) should be permitted outside industrial areas.

(2) Permission may be granted for installation of electric machinery not exceeding 20 h.p. outside industrial areas subject to the following conditions:—

(*a*) That the premises where the machinery is sought to be newly installed do not lie either within a residential area declared as such under the provisions of sections 89 to 93 of the Madras Public Health Act, 1939, or within an area included in a town-planning scheme and definitely reserved by such scheme for residential purposes;

(*b*) that in the opinion of the Municipal Health Officer where the municipal council employs such an officer and where no such officer is employed, of the District Health Officser the installation is not a source of nuisance or danger to public health and that in the event of any difference of opinion in the matter the decision of the Director of Public Health shall prevail;

(*c*) that where the installation proposed exceeds 15 h.p. the previous approval of the Director of Town-Planning should also be obtained;

(*d*) that in cases, where the site lies in an area included in a town-planning scheme, without prejudice to the provisions of section 250 (4) of the Madras District Municipalities Act, 1920, the site and the surroundings of the installation are also approved (1) by the Municipal Health Officer where the municipal council employs such an officer and where no such officer is employed by the District Health Officer, and (2) by the Municipal Engineer if there is one and where no such officer is employed, by the responsible authority as defined in section 2 (8) of the Madras Town-Planning Act, 1920;

(*e*) that the machinery is installed in a building structurally detached from adjacent buildings except in cases in which the consent of the owners of those buildings has been obtained, a distance limit being placed by the licensing authority in better class areas where dwelling houses are already in existence;

(*f*) that more than one power unit may be installed in a single site or premises provided that the aggregate power of all the units so installed does not exceed 20 h.p.;

(*g*) that the working hours of the factory are limited under section 251 of the Madras District Municipalities Act, so that in no circumstances is the machinery worked between the hours of 9-30 p.m. and 5-30 a.m.;

(*h*) that the machinery is not used for the purpose of carrying on any offensive trade, that is to say, any trade in which the substances dealt with are, or are likely to become a nuisance; and

(*i*) that such other restrictions as may be imposed for the purpose of preserving the sanitary condition, amenities and convenience of the locality are complied with.

2. The following principles should be observed in granting permission for the *renewal or replacement* of existing machinery, where industrial areas have aldeady been demarcated:—

(1) Unless the municipal council concerned considers on good and sufficient grounds that a factory should be moved from its existing site, to an industrial area—

(*a*) replacement of an electric motor by an electric motor of the same horse-power should be allowed as a matter of course;

(*b*) replacement of an existing prime mover by an electric motor or motors of the same horse-power should also be allowed as a matter of course; and

(c) replacement of an existing prime mover by an electric motor or motors of greater horse-power may be allowed, provided that the Director of Public Health and the Inspector of Factories have no objection.

(2) Replacement of an existing prime mover by a new prime mover, other than an electric motor, may be allowed only in exceptional cases where shifting the factory to the industrial area would cause undue hardship and it is possible to mitigate or completely abate the nuisance by taking action under section 251 of the Madras District Municipalities Act, 1920. The horse-power rating of the new prime mover should in such cases be ordinarily limited to twenty.

3. As regards the class of cases in which permission is required for the renewal or replacement of existing machinery, the attention of the local authorities is invited to the order of the High Court and the opinion of the Advocate-General communicated with G.O. No. 1492, L.S.G. (P.H.), dated 12th June 1934.

4. Removal of old established factories from non-industrial areas to industrial areas can be achieved only indirectly by refusing to renew licences in cases where there are good and sufficient grounds for such refusal. (Please see also paragraph 3 above). The municipal councils cannot normally interfere with a factory under section 249 of the Madras District Municipalities Act, 1920. When the licence expires or is about to expire the municipal council should consider the case of each factory situated outside industrial areas, independently on its merits. Licences should not be renewed wherever there are good and sufficient grounds for refusal to renew. What are good and sufficient grounds will depend on the facts of each case and no hard and fast rule can be laid down. The criteria laid down in sub-section (3) of section 250 and section 251 of the Madras District Municipalities Act, 1920, give some indications of the class of cases where action could and should be taken.

5. The Government consider that the establishment of petty trades such as coffee grinding and powder and flour grinding (except the grinding of chillies, turmeric, soapnuts, and like substances the grinding of which gives rise to offensive or unwholesome smells, fumes, dust or noise) with small electric motors of 5 h.p. or less should not be considered to be factories, which must necessarily be removed to industrial areas.

6. In cases where industrial areas have not already been demarcated by municipal councils, they are advised to take steps to have industrial areas demarcated as early as possible. In the interests of the health and sanitation of the towns, industries should be confined to some specified area or areas therein. As soon as industrial areas have been so demarcated steps should be taken to see that all factories outside such areas are removed to industrial areas as soon as possible, where such removal can be reasonably insisted upon in accordance with the principles laid down in paragrphas 2 to 5 above.

It should be noted that even where industrial areas have not been demarcated, permission for the installation of machinery should not be granted in residential areas declared as such under the provisions of the Madras Public Health Act, 1939.

NOTE.—In these instructions—

(a) the expression "machinery" means machinery or manufacturing plant driven by steam, water or other mechanical power or electrical power; and

(b) the expression 'factory' includes a workshop, work-place or other premises where machinery defined as aforesaid is or is to be installed.

(G.Os. No. 4054, P.H., dated 3rd September 1940 and No. 2739, Health, dated 21st July 1953.)

72. MAXIMUM LICENCE FEES LEVIABLE BY MUNICIPAL COUNCILS IN RESPECT OF PRIVATE STOREHOUSES OF FISH.

The fee leviable by a municipal council for the grant or renewal of a licence for the use of any place for the purpose of storing fish should not exceed two rupees per annum.

(G.O. No. 637, P.H., dated 9th March 1934.)

Encroachment Fees.

(217) *Restrictions and control for the grant of licences under certain sections of the Madras District Municipalities Act.*

1. Every municipal council shall require that every application for a licence under section 183 (1) of the Madras District Municipalities Act, 1920, shall furnish information as to the materials of which it is proposed to construct the structure and the period for which a licence is required.

2. The licence may be granted or renewed by the municipal council if the structure is of temporary materials such as palmyra or coconut leaves, bamboo or other matting or gunny, cloth or other similar material, or is of such a nature as to be movable daily, and if the period of the licence does not exceed twelve months.

3. No ilcence for a structure not in accordance with the description given in paragraph 2 or for a period exceeding twelve months shall be granted by a municipal council except with the previous approval of the Collector of the district who in granting approval may lay down such conditions as he may consider necessary subject to which the licence may be granted by the municipal council. The municipal council shall embody such conditions in the licence before it is granted.

In the case of a licence granted under this paragraph, the approval of the Collector shall not be necessary for its renewal if such renewal does not extend the duration of the licence for a period exceeding three years.

4. Licences for the construction of steps or drain coverings necessary for giving access to premises shall be granted subject to the following further conditions which should be specified in the licences:—

(1) (i) The steps or slabs over drains shall not project into the street side beyond the retaining wall or the drain.

(ii) in the case of domestic premises the step or slab over the drain shall not be more than—

(*a*) 3 feet long, where the width of the drain is less than 12 inches; and

(*b*) 4 feet long where the width of the drain is 12 inches and more and where the basement of the premises is high.

To meet special cases of very wide drains the executive authority of the municipal council shall fix the length of the steps or slabs suitably, on the merits of each case, subject to a maximum of 5 feet.

(iii) In the case of shops or business premises which have a frontage of less than 20 feet long, only one flight of steps shall be allowed and it shall not be more than 5 feet long.

(iv) In the case of premises having a compound in front into which vehicular traffic is likely to pass over the drain the executive authority shall fix the length of the covering.

(2) Coverings over the drains shall be flush with the top of the retaining walls of the drains provided that the depth of the drain below the coverings is considered sufficient by the municipal council to carry the storm flow. A covering slab may be laid on the top of the retaining walls in rare cases where it may be necessary to do so in order that the waterway of the drain may not be restricted, or in cases where the licensing authority has no objection, provided that the previous sanction of the

Collector is obtained and that a suitable cement concrete ramp is constructed on the street side of the raised slab leading from the level of the top of the slab to the street level.

(3) The drain covering the case of premises abutting on the street shall be 2 inches to 4 inches in thickness for drains 6 inches to 36 inches according to the size of the drain. In the case of premises with a compound in front where heavy vehicular traffic is likely to pass over the drain, the covering may be of granite or reinforced concrete slabs of the following thicknesses:—

Reinforced concrete slabs.		Granite slabs each 18" wide if no cover over.
(1)	(2)	(3)
	INCHES.	INCHES.
Over drains 6 inches to 12 inches ..	4	5
Do. 15 inches to 24 inches ..	6	7
Do. 27 inches to 36 inches ..	7	9

In the case of larger drains the thickness and material of the covering shall be such as may be decided by the executive authority of the municipal council, in each case, to suit (*a*) the class of stone or other covering material used, (*b*) the width of the individual slab members carrying the load, (*c*) the load concentration expected and (*d*) the depth of fill, if any, over the slab. ..

(4) They shall be liable to be removed at the cost of the licensee whenever necessary in order that the drain may be inspected or repaired.

(5) The executive authority of the municipal council shall have an absolute right to remove the encroachment altogether whenever he thinks fit without payment of compensation.

(6) The top of the drain covering shall not be used as part of a shop or be otherwise encroached upon.

NOTE.—Condition (3) may be relaxed in exceptional cases with the previous approval of the Collector.

5. The Collector shall have power to order the cancellation of any licence granted under paragraphs 2, 3 or 4, if in his opinion the projection, erection or structure which has been licensed, has become objectionable or if he considers it necessary in the public interest that the protection, erection or structure should be removed and upon such order the municipal council shall promptly cancel the licence and have the projection, erection or structure removed.

6. It shall be a condition of every licence granted nuder paragraphs 2, 3 or 4—

(1) that it shall be liable to be cancelled at any time in the circumstances referred to in paragraph 5, and

(2) that an annual fee, shall, if levied, be paid to the municipal council in advance so long as the licence is in force and that in default of payment of such fee, the licence is liable to be cancelled.

(G.Os. No. 991, L.A., dated 7th April 1941, No. 2264, L.A., dated 18th October 1944, and No. 460, L.A., dated 2nd March 1950.)

(218) *Restrictions and control on the power of municipal councils to grant leases of road sites and street margins vested in them under section 183 (3) of the Madras District Municipalities Act*, 1920.

1. No lease of any land shall be granted except upon an application made to the municipal council, concerned, furnishing information as to—

(*a*) the period for which the lease is required;

(*b*) the use proposed to be made of the land; and

(*c*) in case any structure is to be erected on the land the materials to be used in the erection of such structure.

2. The municipal council may grant the lease without reference to the Collector of the district if—

(a) the period of the lease does not exceed twelve months; and

(b) the structure, if any, to be erected on the land—

(i) is to consist of temporary material such as palmyra or coconut leaves, bamboo or other matting or gunny cloth or other similar materials; or

(ii) is to be of such a nature as to be movable daily.

3. In cases falling under rule 2, the rent for the period of the lease shall be levied and collected in advance.

4. (1) In cases not falling under rule 2, the municipal council shall not grant the lease without first referring the matter to the Collector of the district, and obtaining his previous approval for the grant of the lease.

(2) On any reference made to him under sub-rule (1) the Collector, after consulting the Director of Town-Planning where he considers it necessary to do so, may accord or refuse his approval to the grant of the lease and in the former case may specify the conditions, if any, subject to which the lease should be granted by the municipal council, and the municipal council shall embody such conditions in the lease before granting the same.

(3) Every lease granted under this rule shall expressly provide that so long as it is in force the periodical rent reserved by the lease shall be paid in advance and that in default of such payment, the lease is liable to be cancelled.

(4) No lease shall ordinarily be granted under this rule for a period exceeding three years at a time.

(5) The previous approval of the Collector shall not be necessary for the renewal for any period not exceeding three years at a time of any lease granted under this rule with such approval.

5. Every lease under rule 2 or rule 4 shall expressly provide that the lease is liable to be terminated at any time within the period of the lease without payment of compensation to the lessee if in the opinion of the municipal council or of the Collector of the district, is necessary in the public interest to remove any structure erected on the land.

(G.O. No. 2428, L. & M., dated 18th March 1934.)

(219) The following procedure should be followed in regard to the levy and collection of encroachment fees by municipal councils:—

As soon as cases of encroachments are detected the Executive Authority should inspect them or cause to be inspected and decide which are objectionable and which are unobjectionable. As regards objectionable cases the Executive Authority should issue notices to the persons concerned requiring them to remove the encroachments within a reasonable time to be specified in the notices. If within the time so specified, the encroachments are not removed or no reasonable cause is shown against removal, the Executive Authority should remove the encroachments in accordance with the provision contained in the Madras District Municipalities Act, 1920.

Unobjectionable encroachments fall under one or other of the following three categories, namely:—

(i) those which may be ignored;

(ii) those that are now unobjectionable but may become unobjectionable later on; and

(iii) those that are and will always be unobjectionable.

As regards the first category of cases, there is no question of levy of fees. Encroachments may be ignored by the local body as well as by the Revenue Department. It is open to either authority at any time when it considers that such encroachments to have become unobjectionable, to cease to ignore them and to have action taken for their removal. The list of cases of encroachments decided by the municipal council to be ignored should be forwarded to the Collector concerned along with the periodical relating to encroachments so that he may decide when time comes whether such encroachments have become objectionable.

Cases falling under the second category, viz., encroachments which are now unobjectionable but may become objectionable later on, should be licensed by the municipal council if they fall under section 183 (1) of the Madras District Municipalities Act, 1920 or should be leased if they fall under section 183 (3) of the Act after sanction of the Collector has been obtained. Temporary licences may be granted by the Executive Authority himself in the cases falling under section 183 (2) of the Act. The licence fee is always payable in advance of the year for which the licence is sought.

In the third category of case, i.e., encroachments considered to be unobjectionable always by the municipal council, the Collector will, if he agrees with the Council, withdraw, the encroached sites from the control of the Council by means of a notification and will assign the sites to the parties concerned on payment of cost. In these cases, the Council should levy and collect encroachment fees until the notification of withdrawal of sites is published by the Collector. Thereafter the Revenue Department should collect the rent on 'B' memorandum till the sites are assigned to the parties concerned.

Cases of encroachments—whether sunshades, balconies, steps, drain coverings, etc., licensable under section 183 (1) of the Madras District Municipalities Act or leases of road sides and street margins falling under section 183 (3)—should be picked out from the register showing the disposal of encroachments reported by the Town Surveyor and cases falling under section 183 (1) should be brought into Register of Encroachment Fees while those falling under section 183 (3) should be entered in the Register of Miscellaneous Demands. In both the said registers only cases of encroachments sanctioned by the Council and the Collector need be included.

The amount of licence fee due in respect of each encroachment as entered in the Register of Encroachment Fees, should be noted both in the notice for payment, and in the application for renewal of licence. The outdoor subordinates (Bill Collectors, Revenue Inspectors, etc.) should serve the notice for payment getting the signature of the party in the originals and, at the same time, deliver the application form and get it back after obtaining the signature of the party. They should simultaneously collect the licence fees, granting temporary receipts to the parties for the amount so collected, and remit the amount into the municipal treasury on the same day or on the following day. On receipt of remittances in the duplicate receipts and applications signed by parties, licences should be issued.

Notices for the payment of lease amounts should be issued to the encroachers concerned. If the notice is not complied within the allowed time action should be taken to evict the encroachment or to prosecute the encroacher. After collecting the lease amounts lease deeds should be obtained from the encroachers in the form prescribed in the rules relating to acquisition and transfer of immovable property by municipal councils.

Lease amount and licence fees due should be collected within the same year.

The temporary receipts given to parties for licence fees collected should be in the form given below:—

Temporary Receipt.

(To be stitched here in a book form.)

Municipality Form No.

...........Municipality.

TRIPLICATE.

(To be retained.)

Receipt No. Ward No.
Door No.

Received from Sri / Srimathi

residing at No.

street, this day of 19 , the

sum of Rupees only being

the encroachment licence fee for

at No. street for the official

year 19 —19 , by

Date Revenue Inspector. / Bill Collector.

Date of remittance into the Municipal treasury.

Shroff.

Date of issue of temporary receipt.

Date of issue of licence.

Signature................

Designation................

...........Municipality.

DUPLICATE.

(To be presented at the Municipal treasury at the time of remittance.)

Receipt No. Ward No.
Door No.

Received from Sri / Srimathi

residing at No.

street, this day of 19 , the

sum of Rupees only being

the encroachment licence fee for

at No. street for the official

year 19 —19 , by

Date Revenue Inspector. / Bill Collector.

Date of remittance into the Municipal treasury.

Shroff.

Date of issue of temporary receipt.

Date of issue of licence.

Signature................

Designation................

...........Municipality

ORIGINAL.

(To be given to the party.)

Receipt No. Ward No.
Door No.

Received from Sri / Srimathi

residing at No.

street, this day of 19 , the

sum of Rupees only being.

the encroachment licence fee for

at No. street for the official

year 19 —19 , by

Date Revenue Inspector. / Bill Collector.

NOTE.—This is only a temporary receipt. A licence will be issued separately after credit of this amount into the Municipal treasurs. This receipt will not be held valid in the caei of payments by cheque unless the amount st actually realized by the municipality. Discrepancies, if any, between the amount shown in this receipt and that in the licence should be taken to the notice of the Commissioner within three days of the receipt of the licence.

(G.O. No. 798, L.A., dated 29th prAil 1947.)
(G.O. No. 96?, L.A., dated 10th May 1949.)
(G.O. No. 996, L.A., dated 18th May 1951.)
(G.O. No. 106, L.A., dated 20th January 1955.)
(G.O. No. 1754, L.A., dated 20th December 1954.)

(220) Licences for encroachments under chapters IX and X of the Madras District Municipalities Act, 1920, should not be issued free. The fees levied should not be at very low rates and the rates should be fixed with reference to the cost of inspection and supervision.

(Memorandum No. 11377-H/44-4, L.A., dated 8th May 1944.)

(221) Municipal councils may levy higher scales of licence fees for belated applications for renewal of licences than the scales fixed for applications made in time. However, the licence fee should in no case exceed the maximum laid down for the licence in the Madras District Municipalities Act, 1920.

(G.O. No. 2612, L.A., dated 23rd July 1940.)

(222) The following instructions have been issued by the Government in regard to control of encroachments on roads within municipal limits transferred to the Highways Department:—

In municipal areas the margins of roads under the control of Government should be managed by municipal councils provided that the lease of licensing of road-margins and their use by municipal councils for construction of footpaths, or drains should be subject to the concurrence of the Divisional Engineer of the Highways Department and for the construction of cart-stands, cart parks, public conveniences, etc., should be subject to the concurrence of the Superintending Engineer (Highways)

The management and disposal of encroachments and leases of margins in respect of roads transferred to Government will be left to municipal councils in municipal areas subject to the condition that leases or licences are granted only after obtaining the general or specific concurrence of the Highways authority and also the Collector where such concurrence is necessary under the orders in force prior to 1st April 1946.

In the case of fairs and festivals, however, the executive authority of the municipal council may lease or permit the erection of temporary structures on the margin of Government roads within the municipal limits subject to such general directions as the Chief Engineer (Highways) may issue and subject to the condition that such permission shall not run beyond the period of the fair or festival. The above procedure will also govern the grant of licences for the erection of marriage and summer pandals.

In municipal areas the municipal councils can collect and appropriate the entire income from the lease of road margins and licensing of encroachments on Government roads within their jurisdictions.

(G.O. No. 3306, P.W., dated 6th November 1947, G.O. No. 3393, P.W.D., dated 13th August 1953.)

(223) While granting licences under section 183 (2) of the Madras District Municipalities Act, 1920, for the temporary erection of pandals and other structures on public streets and public places under the control of municipal councils, the executive authorities of municipal councils should impose the following conditions in addition to such other conditions and restrictions as they may think fit to impose—

(i) Where side walks have been provided in a public street the poles supporting the pandal or other structure should be inserted where the said walk joins the road.

(ii) If there are no side walks, the poles should subject to the condition (3) below be inserted at least six feet from the boundary of the road or the drain as the case may be, so as to leave six feet for pedestrians.

(iii) Where the width of the road permits there should be room for three bandies between the poles on the one side of the street and those on the other.

(iv) The portion left for side walk should not be used as part of a shop or otherwise encroached upon.

(v) No holes should be dug on any of the roads or side walks for insertion of the poles supporting the pandals. The poles should be fixed in sand filled barrels.

(vi) Sufficient quantity of water should be kept in readiness by the side of the pandal as a precaution against accidents from fire.

(vii) Ordinarily the pandals should be less than 15 feet above ground level. Where pandals are to be erected near electric lines, the executive authority should satisfy himself before issuing the licence, that rule 70 of the Indian Electricity Rules, 1937, have been complied with.

(viii) Any electrical installation put up in summer pandals should be tested and passed by the electric licensee as required under the conditions of supply of electricity by the licence.

(G.O. No. 2768, L.A., dated 17th September 1942.)

(224) The Government have issued the following instructions for the guidance of municipal councils in regard to the grant of licences for the construction of arcades:—

(i) The street should be approved or certified by the Director of Town-Planning as wide enough and suitable for the construction of arcades.

(ii) The street should be one in which buildings have been continuously constructed or the council should have made a declaration under section 193 of the Madras District Municipalities Act, 1920, that in the street continuous buildings will be allowed.

(iii) The council should have fixed for the street a street alignment and building line under section 166 of the Madras District Municipalities Act

(iv) The arcades should be supported on pillars, columns or piers uniformly erected in a line parallel to the street alignment and should be open towards the street and the ends.

(v) Any building or any part thereof which does not conform to the building line may be required by the council to be set forward or set back to the building line to facilitate the construction of arcades; the height, spacing of pillars, columns or piers, elevation and construction of the arcades should be such as the municipal council may consider suitable to the street or locality.

(vi) No portion of the arcades should be constructed or made to project beyond the street alignment.

(vii) No portion of the arcades should be used as part of a shop, godown or other building, or as a verandah, or be otherwise utilized in any way as to effect or interfere with the right-of-way of the public or the use of the space occupied by the arcades as footway attached to the street, or the rights of the municipality or the Government over the land occupied by the arcades.

(viii) The ground floor level of the arcades should be of such height (not exceeding 9 inches) above the level of the street immediately in front of the arcades as the municipal council may specify.

(ix) In case the arcades are constructed over drains the flooring of the arcades should be constructed in such a manner—

(*a*) that the water way of the drains may not be restricted;

(*b*) that suitable facilities may be provided for in such places or positions as the municipal council may specify, in order that the drains may be inspected and repaired:

Provided that the municipal council may at any time direct the removal of any portion of the floor for the inspection or repairs of the drains and to reconstruct the floor at the cost of the licensee.

(x) Notwithstanding anything contained in paragraph 3 of the notification specifying restrictions and control over the grant of licences under section 183 (1) of the Madras District Municipalities Act, no licence for an arcade should be granted for a period exceeding ten years unless otherwise ordered by Government. The licensee should be required to pay in advance at the beginning of every year such annual licence fee as may be fixed by the municipal council.

(G.O. No. 3252, L.A., dated 30th October 1942.)

(225) Vacant lands belonging to municipal councils should be leased out to private individuals only in public auction. No lessee should be allowed to construct a building on the site leased out to him. If any building is considered necessary, the municipal council concerned should take steps to reconstruct it as a remunerative concern and to lease out the building and the site together in public auction.

(G.O. No. 973, L.A., dated 31st May 1947.)

(226) No private person should on any account be allowed to erect bunks or box-stalls on road margins. The municipal council concerned should with the approval of the Collector of the district and the road authority select suitable sites in road margins for locating box-stalls or bunks, construct type design wooden box-stalls or bunks which are decent and not unsightly, place them over the selected sites and lease out annually in public auction the right of using such box-stalls and bunks, the lessee being prevented from making any addition to the stall.

(G.O. No. 1140, L.A., dated 11th June 1948.)

(227) Municipal Councils can frame by-laws under section 306 (28) of the Madras District Municipalities Act, 1920, for the prohibition and regulation of advertisements in public streets and parks. But this does not empower municipal councils to levy licence fees on advertisements. There is no provision in the Madras District Municipalities Act, 1920, enabling a Muncipal council to levy licence fees for advertisements. However, if advertisements are displayed on municipal property the municipal council can exercise the ordinary right of an owner and demand payments from persons who desire to exhibit advertisements on its property. Such payments could be demanded not by virtue of any provision in the Act but by virtue of its ownership of the property and on contractual basis. The collection of the fees can also be formed out for the sake of convenience.

Municipal councils would be well advised to put up neat and well built structures such as advertisements boards at suitable vantage points, let them out to intending advertisers and thereby augment their revenue.

(G.O No. 353, L.A., dated 17th February 1950 and G.O. No. 468, L.A., dated 5th April 1955.)

Electricity Receipts.

73. ISSUE, COLLECTION AND ACCOUNTING OF ELECTRICITY BILLS FOR THE GUIDANCE OF MUNICIPAL COUNCILS OWNING ELECTRICAL UNDERTAKINGS.

1. (1) The Municipal Electrical Engineer (hereinafter referred to as the Engineer) shall arrange to have the meter readings recorded in the Meter Reading Register and hand it over to the accountant on the due date.

(2) As soon as the Meter Reading Register is received from the Engineer, bills shall be written up by the bill clerk, or where there is no bill clerk, by the accountant. Bills may also be got written up by clerks other than the bill clerk or accountant. In exceptional cases where it is not possible to have the work done by the staff of the Electricity department, section writers may be temporarily appointed for the purpose. Bills for flat rate connexions shall be written up separately, but in advance at the commencement of the week or month as the case may be.

(3) If the bills are written up by the bill clerk, the accountant shall scrutinize them completely and initial them. If the bills are written up by persons other than the bill clerk or the accountant the bill clerk or the accountant where there is no bill clerk shall scrutinize them completely and initial the bills so scrutinized. If the bills are written up by the accountant, they shall be checked completely with reference to the Meter Reading Register and initialled in token of such check by the Manager.

(4) The accountant shall check not less than 25 per cent of the bill scrutinized by the bill clerk and initial the bills so checked. The Manager shall check not less than 10 per cent of the bills scrutinized by the accountant under sub-rule (3) and initial the bills so checked.

(5) The bills shall then be entered in the Bills Analysis Register for the month showing the service connexion number, bill number, amount due and other particulars. The bills shall then be stamped with the facsimile signature of the executive authority either by himself or in his presence and under his direct supervision, care being taken to ensure that duplicate sets of bills are not stamped with facsimile signatures.

(6) Five per cent of all bills shall be checked monthly by the Engineer before issue to consumers.

2. (1) The bills shall then be handed over to the bill collectors for service of the bills and collection of the amounts specified therein. The initials of the bill collectors shall be obtained in the remarks column of the Bills Analysis Register.

(2) Where the collections are made at the consumer's premises, the issue of bills shall be regulated having in view the provisions of Article 136 of the Municipal Account Code. The Manager shall ensure by a general check daily of the Chalan Register and the Bills Analysis Register that the entries have been properly made therein. He shall also test check every day five per cent of the collections for that day noted in the Chalan Register with the relevant entries in the Bills Analysis Register and initial such entries in both the registers in token of such check.

3. (1) In municipalities where the system of parties making payment of the dues in the municipal office is in force the collections shall be made by the shroff or the bill-collector in the office and entered in the Chalan Register.

(2) If the collections are made by the bill-collector at the consumer's premises he shall hand over the receipted portion of the bill to the consumer paying the dues after entering the date of collection and affixing his initials therein.

(3) When a payment is made by cheque a receipt shall not be issued until the amount of the cheque is realized.

(4) Where collections are made by the bill-collector, he shall at the end of each day attend the municipal office and enter the collections made by him in the Chalan Register and take the register and the bill books to the bill clerk, if there is one or if there is no bill clerk, to the accountant. The bill clerk or the accountant, as the case may be, shall examine the bill books to see that remittances have been made for all bills which have been detached from the books and initial in the Chalan Register in token of such check. The amount shall then be paid to the shroff and his initials shall be obtained in the Chalan Register.

4. (1) On each day, the bill clerk or where there is no bill clerk, the accountant shall post from the Chalan Register, the collections made on the previous working day both in the consumer's ledger and in the Abstract Register. The accountant or where the duties of the bill clerk are discharged by the accountant, the Manager shall review the consumer's ledger before the end of the month in which the bills are issued and certify that bills have been issued to all consumers.

(2) At the end of every fortnight the bill clerk or where there is no bill clerk, the accountant shall check all the bills remaining uncollected and satisfy himself that all uncollected bills are intact.

5. (1) The Revenue Officer where there is one or if there is no such officer, the Manager shall check with the assistance of the revenue inspectors and clerks in the general branch, the outstanding bills in all bill books once a month to see if all the bills remaining uncollected are forthcoming.

(2) On the day following the last date for the payment of the bills, the bill-collector shall submit a list of bills which are in arrears to the accountant who shall scrutinize them and take action in regard to the service of disconnexion notices.

(3) If payments are not made even after the service of disconnexion notices, action shall be taken to adjust the amounts from the consumer's deposits as soon as the services are disconnected. To guard against possible loss, a security deposit adequate to cover the estimated charges for three months shall be taken from each consumer.

(4) The Engineer shall review the consumer's ledgers, accounts and books every year and suggest wherever necessary, enhancements of deposits with reference to the average consumption in the preceding year.

6. The Executive Authority shall furnish in the Bills Analysis Register and Abstract Register a certificate every month that he has satisfied himself that all bills outstanding up to the end of the previous month were checked as provided in sub-rule (1) of rule 5 and that all outstanding bills were produced. The Revenue Officer where there is one or if there is no Revenue Officer, the Executive Authority shall himself check 2 per cent of the originals of the receipts given to consumers each month with the relevant entries in the Abstract Register. A record of the bills so examined shall be maintained in a separate part of the register in the form prescribed for the record of the check of bills relating to taxes.

7. The registers and bills referred to in these rules shall be in such form as may be laid down by the State Government from time to time.

(G.O. No. 1060, L.A., dated 5th May 1944.)

CHAPTER VII—EDUCATION—MEDICAL—VACCINATION.

74. EDUCATIONAL AND MEDICAL INSTITUTIONS OF MUNICIPAL COUNCILS.

A—Education.

General.

1. Every municipal council shall, in respect of any educational institution maintained by it, comply with the Madras Educational Rules as amended from time to time, in so far as the said rules apply to such institution and are not inconsistent with the provisions of the Act or these or any other rules made thereunder.

2. No portion of the funds of a municipal council shall, without the previous sanction of the Local Government, be applied to the purpose of maintaining or aiding any educational institution which is not recognized or approved by the Local Government, the Director of Public Instruction, the District Educational Officer or any other authority duly authorized by the Local Government to grant such recognition or approval.

3. (1) Where it is proposed to add to, reduce or alter the teaching staff of a municipal school, the Executive Authority shall—

(i) consult the District Educational Officer in the case of secondary schools for boys and of all elementary schools, and the Inspectress of Girls' Schools in the case of secondary schools for girls, and

(ii) place the remarks of the officer consulted before the council for its consideration.

(2) The Executive Authority shall communicate the decision of the council in respect of the proposal to the officer consulted.

4. Teachers and other persons on the pensionable establishment of a Government school who are transferred with the school in which they are serving for service under a municipal council shall, when serving in the same or a different school under the same council on similar duty, be entitled to count the period of such service for pension.

5. Correspondence between municipal councils and the officers of the Local Government in the Educational department shall take place in accordance with the rules in Chapter XXI of the Madras Inspection Code, as amended from time to time.

Exemption from school-fee.

6. No school-fee shall be leviable in any institution managed by a municipal council for the education of the children of—

(i) women teachers in Government employ; or

(ii) women teachers in the pensionable establishment of Government who have been or who may hereafter be transferred for service under any municipal council with the institutions in which they were or may be serving and who continue to render service qualifying for pension from general revenues; or

(iii) women teachers in the employ of any local board or municipal council :

Provided that the income of such teachers together with the income, if any, of their husbands does not exceed Rs. 100 a month and that in the case of widows the income does not exceed Rs. 75 a month :

Provided further that the concession under this rule shall be withheld from any child who remains for more than one year in one and the same class whether in the same or different institutions but the concession shall be revived on the child being promoted to the higher class :

Provided further that certificates in respect of income of the parents are produced in the manner laid down in rule 92 of the Madras Educational Rules.

Collection of school-fees.

7. School-fees shall be collected by means of printed bill receipts which shall be in such form as may be laid down by the Local Government from time to time. The receipts shall be signed or impressed with the facsimile stamp of the Principal or the Headmaster of the School after being checked by him with the attendance registers.

Submission of fee-account.

8. The Headmaster of every school (elementary, secondary, sessional, vocational or industrial) and the officer in charge of every hostel for students, shall submit to the Executive Authority of the Municipal Council concerned, a monthly fee-account, together with proper receipts in support of remittances into the treasury or bank in which the moneys received by the council may be lodged.

Bills, payments and acquittances.

9. The Headmaster of every secondary or sessional, vocational or industrial school shall prepare the salary, travelling allowance and contingent bills of himself and his teaching staff and other establishment in such form as may be laid down by the Local Government from time to time and send such bills direct to the Chairman of the Municipal Council concerned who shall check and pass them for payment to the Headmaster. The Headmaster shall be responsible for the due disbursement of the amounts to the claimants concerned.

10. (*a*) The Headmaster of every elementary school maintained by a municipal council shall, at the end of every month, submit to the Executive Authority the pay bill of the teaching staff and other establishment of the school for the month, in such form as may be laid down by the Local Government from time to time.

(*b*) These bills shall be checked in the municipal office and passed for payment by the Executive Authority. The amount of the bills shall then be drawn from the treasury or bank by the Executive Authority by a cheque made out in his own favour and shall be disbursed in the municipal office on the responsibility of the Executive Authority after obtaining the acquittances of the payees in the space provided for the purpose in the pay bill forms:

Provided that in the case of an elementary school for girls, the amount of the bill may be sent to the head of the school who shall disburse the same after obtaining the acquittance of all the payees in the space provided for the purpose in the pay bill forms themselves and such acquittances shall be forwarded to the municipal office within three days from the date of receipt of the amount of the bill by the head of the school.

(*c*) The certificate of disbursement on the bills shall be furnished by the Executive Authority or other responsible officer under his direction.

Accounts of receipts and charges.

11. (*a*) The Headmaster of every school, maintained by a municipal council, shall prepare every month a return in such form as may be laid down by the Local Government from time to time showing the receipts and charges of such school during the previous month and forward one copy of such return to the Executive Authority and another copy to the Inspecting Officer concerned.

(*b*) In the case of elementary schools maintained by a municipal council, the Executive Authority shall prepare and forward to the Inspecting Officer concerned not later than the 31st May every year, an annual statement in such form as may be laid down by the Local Government from time to time showing the receipts and charges of such schools for the previous year, after verification with the monthly returns forwarded to him under sub-rule (*a*).

(*c*) In the case of schools other than elementary schools maintained by a municipal council, the Headmaster of each school shall prepare an annual statement in such form as may be laid down by the Local Government from time to time showing the receipts and charges of such school for the previous year and submit it to the Executive Authority for verification with the monthly returns furnished under sub-rule (*a*). After the statement has been so verified it shall be returned to the Headmaster who shall submit it to the Inspecting Officer concerned, not later than the 31st May following the year to which it relates.

Remissions and refunds of school fees.

12. If any pupil, being the child or ward of an officer or servant in the service of the State or Central Government but not as an employee in a railway owned by the Central Government, or of a municipal council or local board leaves a secondary school maintained by any municipal council in consequence of the transfer of such officer or servant from the station on public grounds, the pupil shall be liable to pay his school fee to the school he so leaves only for the period up to the end of the month in which he leaves, subject to a minimum of one month and if he has already paid the term fee, shall be entitled to a refund of a proportionate part thereof.

If any such pupil joins a school maintained by a municipal council, he shall be liable to pay to the school he so joins only a part of the school fee proportionate to the period commencing from the beginning of the month in which he joins, subject to a minimum of one month.

Games fees in Secondary Schools.

13. Games fees shall be levied in every secondary school maintained by a municipal council at such rates as may be fixed by the council from all pupils except,

(*a*) girl pupils in classes 1 to 3, and

(*b*) pupils who are declared by the Medical Inspector of the school to be unfit to undergo physical training.

14. The games fees shall be collected by the Headmaster of the school in the same manner as other school fees.

15. There shall be a games fund for the school, which shall consist of the games fees and of any contributions to the fund made by the municipal council, by Government or by private persons.

16. The Headmaster shall maintain an account in the local Post Office Savings Bank under the designation 'The Headmaster' in respect of the games fund and shall operate on it as and when required. He shall also maintain a separate cash book in respect of the fund and also a stock register of articles purchased out of the fund.

17. (1) The expenditure proposed by the school committee constituted under rule 20, may, if funds are available be sanctioned in cases of repairs or improvements to playgrounds—

(*a*) by the Headmaster up to a limit of Rs. 100 in each case;

(*b*) by the Regional Inspector of Physical Education concerned up to a limit of Rs. 200 in each case;

(*c*) by the Executive Authority of the municipal council up to a limit of Rs. 250 in each case; and

(*d*) by the municipal council any amount exceeding Rs. 250.

NOTE.—Such repairs to playgrounds wherever feasible may be carried out by the pupils themselves. There need be no compulsion in this matter. The pupils may be paid not more than the market rate for their labour. The payment may be made to them direct or the amount may be used with their consent for other purposes, e.g., excursions, etc.

(2) The headmaster shall submit every month to the Executive Authority a statement which shall—

(i) show the items of expenditure sanctioned under clause (*a*) of sub-rule (1) during the previous month, and the objects for which such items of expenditure were incurred; and

(ii) be accompanied by copies of the resolutions of the committee regarding the same.

(3) All vouchers in respect of expenditure incurred under clauses (*a*), (*b*), (*c*) and (*d*) of sub-rule (1) shall be made available for audit in the manner provided in rule 19.

(4) The headmaster may write off the value of damaged and unserviceable games articles. He shall submit every year to the Executive Authority of the municipal council a statement showing the articles written off, the reasons therefor and the value thereof.

18. The headmaster shall keep an account of the games fund in the same manner as the monthly statement of school receipts and expenditure and submit such account to the Executive Authority once a month or once a quarter as may be decided on by the municipal council. The account shall be audited along with and in the same manner as the other accounts of the school. Audit objections in respect of the accounts of the fund shall be included in the objection statement and audit report on the accounts of the municipal council.

19. A school committee, consisting of pupils with which one or more teachers may be associated shall be constituted for every school. Such committee shall be responsible for the organization and conduct of the sporting activities of the school and for the submission of proposals to the headmaster regarding the utilization of the games fund.

20. The strength of the school committee, the tenure of its members, the manner of their election or appointment and the procedure for the conduct of the business of the committee shall be governed by regulations framed by the headmaster and approved by the municipal council.

Payments of Stipends and Allowances.

21. The payment of stipends and allowances, such as travelling allowance to teachers undergoing training shall, where no regulations have been framed by the municipal council in that behalf be governed by the rules and orders applilable to servants of the Local Government of similar standing and status.

B—MEDICAL.

1. All hospitals and dispensaries including Ayurvedic, Sidda, Unani and Homeopathic institutions shall be open to inspertion by the District Medical Officers concerned, the Surgeon-General and the Director of Public Health. The Principal of School of Indian Medicine shall be entitled to enter and inspect Ayurvedic, Siddha, Unani and Homeopathic institutions as often as he shall think fit.

2. Copies of all orders issued by the Executive Authority of a municipal council to any member of its medical or vaccination staff, which relate to the transfer, promotion or punishment of such member or to purely professional matters, including the dieting of patients, shall be sent simultaneously by the Executive Authority—

(*a*) in the case of a member of the medical staff employed in institutions of modern medicine, to the District Medical Officer concerned and in the case of Ayurvedic, Siddha, Unani and Homeopathic institutions, to the District Medical Officers concerned and to the Principal, School of Indian Medicine,

(*b*) in the case of a member of the vaccination staff, to the municipal health officer where there is one and where there is no such officer, to the District Health Officer.

3. (1) Where it is proposed to add to. reduce or alter the medical or vaccination staff of a municipal council, the Executive Authority shall consult—

(i) (*a*) in the case of medical staff of institutions of modern medicine the District Medical Officer concerned and in the case of Ayurvedic, Siddha, Unani and Homeopathic institutions, the District Medical Officer concerned and the Principal, School of Indian Medicine;

(*b*) in the case of the vaccination staff, the municipal health officer where there is one and where there is no such officer, the District Health Officer; and

(ii) place the remarks of the office consulted before the council for its consideration.

(2) The Executive Authority shall communicate the decision of the council in respect of the proposal to the officer consulted and shall obtain the sanction of Government or such other authority to whom the powers of Government in the matter have been delegated before giving effect to the proposal.

4. Every medical officer in charge of a hospital or dispensary shall—

(*a*) keep a nominal register of the in-patients and out-patients treated in the hospital or dispensary, and

(*b*) submit in the case of an Ayurvedic, Siddha, Unani or Homeopathic hospital or dispensary to the Principal, School of Indian Medicine and in the case of any other hospital or dispensary, to the District Medical Officer, monthly and annual returns if the institution be a hospital and an annual return if the institution be a dispensary, together in the case of either institution with a special report (which shall accompany the annual return) regarding the working of the hospital or dispensary during the year.

The nominal register and the monthly and annual returns shall be in such form and the special report shall contain such particulars as may be laid down by the Local Government from time to time. The monthly return for each month shall be submitted so as to reach the office of the Principal, School of Indian Medicine, or of the District Medical Officer, as the case may require and the Executive Authority not later than the 15th of the following month and the annual return and special report for each calendar year so as to reach the said office not later than the 5th January following.

5. The following records shall be maintained in each municipal hospital or dispensary in such form, as may be laid down by the Government from time to time:—

(1) Register of subscriptions and donations;

(2) Receipt book; and

(3) Register of recovery of hospital stoppages and charges for supply of special medicines.

6. The payment of stipends and allowances such as travelling and clothing allowances to employees of municipal councils undergoing training as midwives, nurses, dhais, vaccinators or compounders shall, where no regulations have been framed by the municipal council in that behalf, be governed by the rules and orders applicable to servants of the Local Government of similar standing and status.

(G.O. No. 4785, L. & M., dated 1st December 1932; G.O. No. 4676, L. & M., dated 24th October 1934; G.O. No. 996, Education, dated 6th May 1937; G.O. No. 1026, Education, dated 9th May 1939; G.O. No. 2232, P.H., dated 20th July 1942; G.O. No. 1375, Education, dated 16th July 1946; G.O. No. 2268, Education, dated 26th November 1946; G.O. No. 2064, Education, dated 26th September 1947; G.O. No. 225, Education, dated 31st January 1950; G.O. No. 1416, Education, dated 3rd May 1950; and G.O. No. 2594, Education, dated 11th November 1952.)

(228) The Government have granted certain educational concessions to the children of all non-gazetted employees of the State Government and all employees of local bodies drawing pay not exceeding Rs. 300 per mensem

and all teachers employed in aided elementary schools and aided secondary schools. The concessions will be restricted to the sons and daughters of the classes of employees mentioned above and will not be extended to their relatives or dependents, pensioners, village officers or casual workers who are paid wages at current market rates and who are not employed regularly will not be included in the scope of the concessions.

2. The concessions in the case of the children of these employees will be by way of remission of full tuition fees in the case of those studying in elementary schools and in secondary schools up to and inclusive of Form III and by way of the remission of one half of such fees in the case of those studying in the high school classes (Forms IV to VI of a secondary school).

3. The concessions will not apply to any of the special fees levied for specific purposes such as medical inspection, library, games, laboratory, etc.

4. Children already enjoying educational concessions up to the extent specified above, either as members of backward communities or on grounds of poverty or for any other reasons, will not be given further concessions.

5. One half of the fee income lost by the municipal councils will be made good to them and the other half should be borne by the municipal councils.

6. The reduction in the fee income of municipal councils should not be taken as an item of cost in reckoning the Government grant due to the local bodies.

7. The production of a certificate that the person claiming the concession is a non-gazetted employee of the Government or an employee of a local body or a teacher in the aided elementary or secondary school, should be insisted on, in all cases of grants of concession. In the case of employees of local bodies, the certificate should contain information about their monthly salary. The certificates should be issued by the head of the office or institution in which the person concerned is employed.

(G.O. No. 1250, Education, dated 31st May 1952.)

(229) The Government have exempted all poor children from the payment of school fees in elementary schools and secondary schools upto and inclusive of Form III. A pupil will be considered poor for the purpose of this exemption if the annual gross income from all sources, of his parents or guardian does not exceed Rs. 1,200.

2. The concession will not apply to any of the special fees levied for specific purposes such as medical inspection, library, games, etc.

3. The concession will be granted by the Executive Authority of a municipal council in the case of institutions under the council.

4. The concession shall be withheld from a pupil if he or she is detained in any class or form, provided that a pupil may retain the concession for a second year also in the same standard in any one of the standards I to VIII in elementary schools and in the same class or form in any one of the classes or forms up to Form III in secondary schools; his or her concession shall be withdrawn only if he or she fails to secure a pass even at the end of the second year.

A concession withdrawn shall be revised when the pupil is promoted to the next higher class or form.

A certificate of income, in the form prescribed in Appendix 18 of the Madras Educational Rules (as amended) should be produced before the concession is granted.

The fee income lost by the municipal councils on account of the grant of the concession will be made good to them in full.

(G.O. No. 926, Education, dated 19th May 1955.)

(230) The Government have issued the following instructions regarding the administration of special fee funds in secondary schools under municipal councils:—

Library Fund in Secondary Schools.

1. Library fees shall be levied in every secondary school maintained by a municipal council at such rates as may be fixed by the municipal council for all pupils subject to the conditions laid down in G.O. No. 1802, Education, dated 15th June 1950, and as modified from time to time.

2. The library fees shall be collected by the Headmaster in the same manner as other school fees.

3. There shall be a Library Fund for the school which shall consist of the library fees and of any contribution to the fund made by the municipal council by Government or by private persons.

4. The headmaster shall maintain an account in the local Post Office Savings Bank under the designation 'The headmaster' in respect of the Library Fund and shall operate on it as and when required. He shall also maintain a separate cash book in respect of the fund and also a stock register of the books purchased out of the fund.

5. (i) The expenditure proposed by the Library Committee constituted under rule 7 may, if funds are available, be sanctioned by the headmaster without any limit

(ii) The headmaster shall submit every month to the Executive Authority of the municipal council a statement which shall (1) show the item of expenditure sanctioned under sub-rule (1) during the previous month and the list of books towards the purchase of which the expenditure was incurred and (2) be accompanied by copies of resolutions of the Library Committee regarding the same.

(iii) All vouchers in respect of expenditure incurred under sub-rule (1) shall be made available for audit in the manner prescribed in rule 6.

(iv) The headmaster may write off the value of damaged and unserviceable books in the library. He shall submit every year to the Executive Authority of the municipal council a statement showing the books written off, the reasons therefor and the value thereof.

(v) The Executive Authority of the municipal council may write off the cost of missing books in the library the recovery of which becomes impracticable.

6. The headmaster shall keep an account of the Library Fund in the same manner as the monthly statement of school receipts and expenditure and submit such account to the Executive Authority once a month or once a quarter as may be decided by the municipal council. The account shall be audited along with and in the same manner as the other accounts of the school. Audit objection in respect of the accounts of the fund shall be included in the Objection Statements and Audit Report on the accounts of the municipal councils.

7. A Library Committee consisting of the headmaster who will be the ex-officio President of the Committee, two members of the Staff Council and two pupil representatives shall be constituted for every school. Such committee shall be responsible for the proper utilization of the Library Fund.

8. The tenure of the members of the Library Committee, the manner of election and appointment and the procedure for the conduct of the business of the committee shall be governed by regulations framed by the headmaster and approved by the municipal council.

9. (i) Only such of the books as are useful for general reading of the pupils should be purchased from the fund and neither table copies nor text-books nor books for teachers' reference should be purchased from out of the Library Fund.

(ii) The books purchased from out of the Library Fund should be added to the library of the schools.

10. The library fees collected in a year should be fully utilized during the year and there should be no accumulation of fund excepting any small amount of surplus which may be left over owing to any valid reasons.

Literary Association Fund in Secondary Schools.

1. Literary Association fees shall be levied in every secondary school maintained by a municipal council at such rates as may be fixed by the municipal council for all pupils subject to the condition laid down in G.O. No. 1802, Education, dated 15th June 1950, and as modified from time to time.

2. The Literary Association fees shall be collected by the headmaster in the same manner as other school fees.

3. There shall be a Literary Association Fund for the school which shall consist of the Literary Association fees and of any contribution to the fund made by the municipal council, by Government or private persons.

4. The headmaster shall maintain an account in the local Post Office Savings Bank under the designation 'The headmaster' in respect of the Literary Association Fund and shall operate on it as and when required. He shall also maintain a separate cash book in respect of the Fund and also a stock register of the magazines and other articles purchased out of the fund.

5. (i) Subject to the condition that expenditure on the purchase of equipment of a non-recurring nature should on no account be incurred from special fees, the expenditure proposed by the Literary Association Committee constituted under rule 7 may, if funds are available, be sanctioned by the headmaster without any limit.

(ii) The headmaster shall submit every month to the Executive Authority of the municipal council a statement which shall (i) show the items of expenditure sanctioned under sub-rule (1) during the previous month and the list of magazines and newspapers and other articles towards the purchase of which the expenditure was incurred and (ii) be accompanied by copies of resolutions of the Literary Association Committee regarding the same.

(iii) All vouchers in respect of expenditure incurred under sub-rule (1) shall be made available for audit in the manner prescribed in rule 6.

6. The headmaster shall keep an account of the fund in the same manner as the monthly statement of school receipts and expenditure and submit such account to the Executive Authority once a month or once a quarter as may be decided by the municipal council. The account shall be audited along with and in the same manner as the other accounts of the school. Audit objection in respect of the accounts of the fund shall be included in the objection statements and audit report on the accounts of the municipal council.

7. Literary Association Committee consisting of the Headmaster who will be the ex-officio President of the Committee, three members of the staff handling languages and two pupil-representatives shall be constituted for every school. Such Committee shall be responsible for the proper utilization of the Literary Association Fund.

8. The tenure of the members of the Literary Association Committee, the manner of election and appointment and the procedure for the conduct of the business of the Committee shall be governed by regulations framed by the headmaster and approved by the municipal council.

9. Only such of the magazines, newspapers as are useful and as are on the approved list for general reading of the pupils should be purchased from the fund.

10. The Literary Association fees collected in a year should be fully utilized during the year and there should be no accumulation of fund excepting any small amount of surplus which may be left over owing to any valid reason.

Scouting and Excursion Fund in Secondary Schools.

1. Scouting and excursion fees shall be levied in every Secondary School maintained by a municipal council at such rates as may be fixed by the municipal council for all pupils subject to the conditions laid down in G.O. No. 1802, Education, dated 15th June 1950, and as modified from time to time.

2. The Scouting and excursion fees shall be collected by the headmaster in the same manner as other school fees.

3. There shall be a Scouting and Excursion Fund for the school which shall consist of the Scouting and excursion fees and of any contribution to the fund made by the municipal council by Government or private persons.

4. The headmaster shall maintain an account in the Local Post Office Savings Bank under the designation ' The Headmaster ' in respect of the Scouting and Excursion Fund and shall operate on it as and when required. He shall also maintain a separate cash book in respect of the fund and also a stock register of the articles purchased out of the fund.

5. (i) Subject to the condition that expenditure on the purchase of equipment of a non-recurring nature should on no account be incurred from the special fees, the expenditure proposed by the Scouting and Excursion Committee constituted under rule 7 may if funds are available, be sanctioned by the headmaster without any limit.

(ii) The headmaster shall submit every month to the Executive Authority of the municipal council a statement which shall (i) show the item of expenditure sanctioned under sub-rule (1) during the previous month and the list of articles towards the purchase of which the expenditure was incurred and (ii) be accompanied by copies of Resolutions of the Scouting and Excursion Committee regarding the same.

(iii) All vouchers in respect of expenditure incurred under sub-rule (1) shall be made available for audit in the manner prescribed in rule 6.

(iv) The headmaster may write off the value of damaged and unserviceable articles. He shall submit every year to the Executive Authority of the municipal council a statement showing the articles written off, the reasons therefor and the value thereof.

6. The headmaster shall keep an account of the Scouting and Excursion Fund in the same manner as the monthly statement of school receipts and expenditure and submit such account to the Executive Authority once a month or once a quarter as may be decided by the municipal council. The account shall be audited along with and in the same manner as the other accounts of the school. Audit objection in respect of the accounts of the fund shall be included in the Objection Statements and Audit Report on the accounts of the municipal council.

7. A Scouting and Excursion Committee consisting of the headmaster who will be the ex-officio President of the Committee, two members of the staff and two pupil-representatives shall be constituted for every school Such Committee shall be responsible for the proper utilisation of the Scouting and Excursion Fund.

8. The tenure of the members of the Scouting and Excursion Committee the manner of election and appointment and the procedure for the conduct of the business of the Committee shall be governed by regulations framed by the headmaster and approved by the municipal council.

9. Only such of the articles as are useful should be purchased from the fund.

10. The Scouting and excursion fees collected in a year should be fully utilized during the year and there should be no accumulation of fund excepting any small amount of surplus which may be left over owing to any valid reason.

Science Fee Fund in Secondary Schools.

1. Science fees shall be levied in every secondary school maintained by a municipal council at such rates as may be fixed by the municipal council for all pupils subject to the conditions laid down in G.O. No. 1802, Education, dated 15th June 1950, and as modified from time to time.

2. The Science fees shall be collected by the Headmaster in the same manner as other school fees.

3. There shall be a Science fee fund for the school which shall consist of the Science fees and of any contribution to the fund made by the municipal council by Government or private persons.

4. The Headmaster shall maintain an account in the local Post Office Savings Bank under the designation 'The Headmaster' in respect of the Science Fee Fund and shall operate on it as and when required. He shall also maintain a separate cash book in respect of the fund and also a Stock Register of the articles purchased out of the fund.

5. (i) Subject to the condition that expenditure on the purchase of equipment of a non-recurring nature should on no account be incurred from special fees, the expenditure proposed by the Science Committee constituted under rule 7, may, if funds are available, be sanctioned by the Headmaster without any limit.

(ii) The Headmaster shall submit every month to the Executive Authority of the municipal council, a statement which shall (1) show the item of expenditure sanctioned under sub-rule (i) during the previous month and the list of articles towards the purchase of which the expenditure was incurred and (2) be accompanied by copies of resolutions of the Science Committee regarding the same.

(iii) All vouchers in respect of expenditure incurred under sub-rule (i) shall be made available for audit in the manner prescribed in rule 6.

(iv) The Headmaster may write off the value of damaged and unserviceable articles. He shall submit every year to the Executive Authority of the municipal council a statement showing the articles written off, the reasons therefor and the value thereof.

6. The Headmaster shall keep an account of the Science Fee Fund in the same manner as the monthly statement of school receipts and expenditure and submit such account to the Executive Authority once a month or once a quarter as may be decided by the municipal council. The amount shall be audited along with and in the same manner as the other accounts of the school. Audit objection in respect of the accounts of the fund shall be included in the Objection statements and Audit Report on the accounts of the municipal council.

7. A Science Committee consisting of the Headmaster who will be the ex officio President of the Committee, two members of the staff (associated with the teaching of Science subjects) and two pupil-representatives shall be constituted for every school. Such committee shall be responsible for the proper utilization of the Science Fee Fund.

8. The tenure of the members of the Science Committee, the manner of election and appointment and the procedure for the conduct of the business of the committee shall be governed by regulations framed by the Headmaster and approved by the municipal council.

9. Only such of the articles as are useful for the teaching of Science subject should be purchased from the fund.

10 The Science fees collected in a year should be fully utilized during the year and there should be no accumulation of fund excepting any small amount of surplus which may be left over owing to any valid reason.

Stationery Fee Fund in Secondary schools.

1. Stationery fees shall be levied in every Secondary school maintained by a municipal council at such rates as may be fixed by the municipal council for all pupils subject to the conditions laid down in G.O. No. 1802, Education, dated 15th June 1950, and as modified from time to time.

2. The Stationery fees shall be collected by the Headmaster in the same manner as other school fees.

3. There shall be a Stationery Fee Fund for the school which shall consist of the Stationery fee and of any contribution to the fund made by the municipal council by Government or private persons.

4. The Headmaster shall maintain an account in the local Post Office Savings Bank under the designation 'The Headmaster' in respect of the Stationery Fee Fund and shall operate on it as and when required. He shall also maintain a separate cash book in respect of the fund and also a stock register of the articles purchased out of the fund.

5. (1) Subject to the condition that expenditure on the purchase of equipment of a non-recurring nature should on no account be incurred from special fees, the expenditure proposed by the Stationery Fee Committee constituted under rule 7, may, if funds are available be sanctioned by the Headmaster without any limit.

(2) The headmaster shall submit every month to the President, District Board/Executive Authority of the municipal council, a statement which shall (i) show the item of expenditure sanctioned under sub-rule (1) during the previous month and the list of stationery towards the purchase of which the expenditure was incurred and (ii) be accompanied by copies of resolutions of the Stationery Fee Committee regarding the same.

(3) All vouchers in respect of expenditure incurred under sub-rule (1) shall be made available for audit in the manner prescribed in rule 6.

6. The Headmaster shall keep an account of the Stationery Fee Fund in the same manner as the monthly statement of school receipts and expenditure and submit such account to the Executive Authority of the municipal council once a month or once a quarter as may be decided by the municipal council. The account shall be audited along with and in the same manner as the other accounts of the school. Audit objection in respect of the accounts of the fund shall be included in the objection statements and audit report on the accounts of the municipal council.

7. A Stationery Fee Committee consisting of the Headmaster who will be the ex officio President of the Committee, two members of the staff and two pupil-representatives shall be constituted for every school. Such committee shall be responsible for the proper utilization of the Stationery Fund.

8. The tenure of the members of the Stationery Committee, the manner of election and appointment and the procedure for the conduct of the business of the Committee shall be governed by the regulations framed by the Headmaster and approved by the municipal council.

9. (i) Only such of the stationery articles as are useful for the conduct of school examinations should be purchased from the fund.

(ii) Contributions from the fund may also be made to the Common Examination Board if the system of common examination is in vogue for the local body secondary schools.

10. The Stationery fees collected in a year should be fully utilized during the year and there should be no accumulation of fund excepting any small amount of surplus which may be left over owing to any valid reason.

Hobbies and Craft Fund in Secondary Schools.

1. Hobbies and Craft fees shall be levied in every Secondary School maintained by a municipal council at such rates as may be fixed by the municipal council for all pupils subject to the conditions laid down in G.O. No. 1802, Education, dated 15th June 1950, and as modified from time to time.

2. The Hobbies and Craft fees shall be collected by the Headmaster in the same manner as other school fees.

3. There shall be Hobbies and Craft Fund for the school which shall consist of the Hobbies and Craft fees and of any contribution to the fund made by the municipal council, by Government, or private persons.

4. The Headmaster shall maintain an account in the local Post Office Savings Bank under the designation 'The Headmaster' in respect of the Hobbies and Craft Fund and shall operate on it as and when required. He shall also maintain a separate cash book in respect of the fund and also a stock register of the articles purchased out of the fund.

5. (1) Subject to the condition that expenditure on the purchase of equipment of a non-recurring nature should on no account be incurred from special fees, the expenditure proposed by the Hobbies and Crafts Committee constituted under rule 7 may, if funds are available be sanctioned by the Headmaster without any limit.

(2) The Headmaster shall submit every month to the Executive Authority of the municipal council a statement which shall (i) show the item of expenditure sanctioned under sub-rule (1) during the previous months and the list of articles towards the purchase of which the expenditure was incurred and (ii) be accompanied by copies of resolution of the Hobbies and Crafts Committee regarding the same.

(3) All vouchers in respect of expenditure incurred under sub-rule (1) shall be made available for audit in the manner prescribed in rule 6.

(4) The Headmaster may write off the value of damaged and unserviceable articles. He shall submit every year to the Executive Authority of the municipal council a statement showing the article written off, the reasons therefor and the value thereof.

6. The Headmaster shall keep an account of the Hobbies and Craft Fund in the same manner as the monthly statement of school receipts and expenditure and submit such account to the Executive Authority once a month or once a quarter as may be decided by the municipal council. The account shall be audited along with and in the same manner as the other accounts of the school. Audit objection in respect of the accounts of the fund shall be included in the objection statements and audit report on the accounts of the municipal council.

7. A Hobbies and Crafts Committee consisting of the Headmaster who will be the ex officio President of the Committee, two members of the staff associated with the teaching of Hobbies and Crafts and two pupil-representatives shall be constituted for every school. Such committee shall be responsible for the proper utilization of the Hobbies and Crafts Fund.

8. The tenure of the members of the Hobbies and Crafts Committee, the manner of election and appointment and the procedure for the conduct of the business of the committee shall be governed by regulations framed by the Headmaster and approved by the municipal council.

9. Only such of the articles as are useful for pursuit of hobbies and crafts should be purchased from the fund.

10. The Hobbies and Craft fees collected in a year should be fully utilized during the year and there should be no accumulation of fund excepting any small amount of surplus which may be left over owing to any valid reason.

(G.O. No. 673, Education, dated 14th May 1954.)
(Memorandum No. 88613-E3/54-5, Education, dated 8th June 1955.)
(Memorandum No. 70930-E3/55-1, Education, dated 29th July 1955.)

(231) The Government have issued the following instructions relating to the administration of audio-visual education fund in secondary schools, training schools and colleges:—

1. Under rule 89 (c) of the Madras Educational Rules a special fee for audio-visual instruction shall be levied in all secondary schools and colleges. Its levy shall be regulated as follows:—

(i) The rate at which such fees can be levied annually shall be Re. 1 for pupils in Forms I to III, Rs. 2 for those in Forms IV to VI. Re. 1 for pupil-teachers in training schools and Rs. 3 in colleges.

(ii) Institutions owning 16 mm. motion picture projectors may levy fees at full rates.

(iii) Institutions owning either 35 mm. film strip projectors or radio receiving sets will be permitted to levy fees at half the rates specified above.

(iv) No fees shall be levied from the students for audio-visual education in an institution if it cannot afford to give instruction through 16 mm. projector, 35 mm. filmstrip projector or radio.

2. An Audio-Visual-Education Committee shall be constituted in every secondary school consisting of three members as follows:—

(1) Headmaster of the school concerned.

(2) An L.T. Assistant of the school concerned.

(3) (*a*) The First Assistant in the case of Government schools, and

(*b*) a nominee of the municipal council concerned in the case of municipal schools, and

(*c*) a correspondent or a member of the school committee nominated by it in the case of schools under private managements.

3. The procedure to be followed by the Committee for the conduct of its business shall be governed by the regulations framed by the Headmaster and approved by the District Educational Officer or the Inspectress of girls schools as the case may be. The minutes may be recorded in a separate book opened for the purpose.

4. In the case of colleges, the Principal may, if he so desires, form a Committee to assist him in the matter of administration of Audio-Visual Education Fund. The Principal shall be responsible for the maintenance of Audio-Visual Education Fund.

5. The Headmaster shall maintain an account in the local Post Office Savings Bank under the designation 'The Headmaster' in respect of the fund and shall operate on it as and when required. He shall also obtain the sanction of the committee for incurring expenditure on all items other than those approved by the Director.

6. The L.T. Assistant shall be mainly responsible for the proper maintenance of the audio-visual equipment of the school. He shall also assist the Headmaster in the proper maintenance of the fund.

7. The following items of expenditure may be met from the Audio-Visual Education Fund:—

(*a*) Purchase and maintenance of equipment, such as—

(i) 16 mm. motion picture projector.

(ii) 35 mm. filmstrip projector.

(iii) Radio receiving set or a radiogram for playing educational records of linguistic or literary importance.

(iv) Electricity generator (for non-electrified schools only).

(v) 16 mm. films.

(vi) 35 mm. filmstrips.

(vii) Projection screens.

(viii) Amplifier, loudspeaker and microphone.

(ix) Materials for darkening projection room.

(x) Epidiascope.

(xi) Wire Recorder or Tape Recorder.

(xii) 6.v. Batteries.

(*b*) Remuneration for attenders or peons (at Re. 0–4–0 per show) for utilizing their services for assisting the teachers in handling the Cinema Projectors.

(*c*) Charges for hiring approved 16 mm. educational films and filmstrips either from the Central Film Library, Office of the Director of Public Instruction or from those private film libraries which are recognized by the Director.

(*d*) Expenditure connected with the training of teachers in the use of Audit-Visual apparetuses.

8. All vouchers in respect of expenditure incurred shall be made available for audit in the manner provided for under rules governing contingent expenditure.

NOTE.—The charges for the films available in the Central Film Library will be on the following scale :—

	Per day. RS. A. P.
Black and white silent	1 8 0
Colour silent	2 8 0
Black and white sound	2 8 0
Colour sound	3 8 0

The charges for the filmstrips available in the Central Film Library will be 8 annas per day.

The charges for the films hired from the private commercial film libraries will be as follows :—

	Per day. RS. A. P.
Black and white silent	2 8 0
Colour silent	3 8 0
Black and white sound	4 8 0
Colour sound	5 8 0

NOTE 2.—Teachers deputed for training in Audio-Visual Education are eligible for—

(1) Daily allowance at Rs. 2 per day for the period o training and

(2) a single third class railway fare, in the case of Assistants of secondary schools and Headmasters of Middle schools, or single inte -class fare in the case of Headmasters o high schools and the same railway fare allowable as for Government servants of the same category in the case of women teachers, if th journey between two stations connected partly or wholly by rail or the actual bus fare of the lowest class, if the two stations are connected by a regular motor service. Teachers employed in Government schools may draw travelling and daly allowance as under Madras Travelling Allowance Rules,

(G.O. No. 287, Education, dated 13th February 1953.)

(Memorandum No. 23771-B/53-1, Education, dated 7th July 1953.)

Educational Receipts.

(232) A scale of fees inclusive of those for admission as also of fines, library fees, etc., should be fixed by the council with reference to the Educational Rules and in consultation with the educational authorities.

(Article 191 of the Municipal Account Code.)

(233) The fees should be collected by means of bill receipts in Form No. 53 bearing consecutive printed numbers for each school. These receipts should be prepared before-hand for each term in foil and counterfoil and signed or impressed with the facsimile stamp of the Principal or Headmaster of the institution after examination by him with the attendace registers. They should be made over to the clerk or other subordinate entrusted with their collection. Such clerk should always sign and date the receipt after receipt of the money and before making it over to the boys. The Principal or Headmaster should see from time to time that the receipts so entrusted are daily accounted for either by the payment of their amounts on collection or by the production of the uncollected bills on hand. The daily collections should be verified with reference to the entries of payment in the attendance register in the form prescribed in the Educational Rules and the counterfoils of the bills. At the end of the month a list of the defaulters will be prepared from the unrealised bills and after they have been compared with the attendance registers, the necessary action will be taken in regard to them. At the end of every term all unrealised bills should be cancelled and forwarded to the municipal office with a list of them.

(Article 192 of the Municipal Acccount Code.)

(234) The collections in the case of colleges and high schools should be remitted direct into the treasury with a chalan in triplicate once a week, or oftener when they amount to Rs. 100 or more and a receipt obtained from the treasury in duplicate. One of these should be retained in the College or High School and the other sent to the municipal office with the monthly demand, collection and balance statement. Collections of smaller institutions should be remitted to the municipal office at least once a week and a receipt obtained in Miscellaneous Receipt form and filed in the school.

(Article 193 of the Municipal Account Code.)

(235) Monthly demand, collection and balance statements in Form No. 54 should be submitted to the municipal office as soon as possible after the end of every month. They will be checked in the municipal office by the manager or the Accountant and admitted under the signature of the Commissioner, the demand figures being verified by reference to the attendance and admission registers. Any irregularity, either in the collection of fees or in their remittance, should be brought to the notice of the council.

(Article 194 of the Municipal Account Code.)

(236) Arrears of fees cannot be recovered by legal process, but should be collected only when a pupil seeks readmission or applies for a leaving certificate.

(Article 195 of the Municipal Account Code.)

(237) The forms for fee receipts should be supplied from the municipal office, which should keep an account of them in the stock account of forms.

(Article 197 of the Municipal Account Code.)

Medical Receipts.

(238) A register of subscriptions and donations and one for the sale of medicines will be maintained in Form Nos. 55 and 56 respectively in municipal hospitals and dispensaries when they have receipts of these kinds.

(Article 198 of the Municipal Account Code.)

(239) Subscribers and donors should be requested to note in column 6 of the first register, the amount paid by them and to affix their initials with the date of payment in column 7. When a subscription is withdrawn the fact should be noted in the register by the subscriber himself or by the officer in charge of the dispensary. The register should be written up at the beginning of every month and closed at the end of it, the arrears outstanding being carried to the next month.

(Article 199 of the Municipal Account Code.)

(240) Subscriptions for the supply of medicines should be made in advance and this rule should be strictly enforced. In the case of non-subscribers medicines should ordinarily be supplied only on pre-payment. Special exception may be made in the case of urgency on the written orders of the Medical Officer in charge and also in the case of well known inhabitants of the place, but arrears in these cases should be recovered without undue delay.

(Article 199-A of the Municipal Account Code.)

(241) The register of sales of medicines in Form No. 56 should be posted as soon as each prescription is dispensed whether the medicine is sold for cash or on credit. The entries should be compared with the prescription books or file of prescriptions and initialled by the senior Medical Officer in charge.

(Article 200 of the Municipal Account Code.)

(242) At the end of the month bills in miscellaneous bill Form No. 61 should be prepared for all medicines sold on credit and the amounts realized by means of the hospital peon. Outstanding bills should after three months be sent over to the municipal office for collection with a covering list signed by the senior Medical Officer in charge the fact being noted in register against the entries concerned.

(Article 201 of the Municipal Account Code.)

(243) These uncollected bills will be entered in the municipal office in the Register of Miscellaneous bills and steps taken to collect them in due course by process if necessary. All irrecoverable items should be written off periodically with the sanction of the council.

(Article 202 of the Municipal Account Code.)

(244) The collections in the hospital should be remitted to the municipal office once a week with a chalan showing the details and receipts obtained in the miscellaneous receipt Form No. 52.

(Article 203 of the Municipal Account Code.)

(245) Municipal Councils which maintain medical institutions have been asked to adopt the following model regulations relating to medical treatment:—

Model Regulations relating to Medical Treatment.

1. For the purpose of these regulations—

"Well-to-do person" means an inhabitant of the municipality other than a person who is unable to pay a medical attendant and includes any number of the family of such a person;

"Family" includes the wife and children, including an adopted son, of a person residing with and wholly dependent on him; and

"Medical Officer" means the Medical Officer in charge of the municipal hospital or dispensary concerned.

2. A well-to-do person who is given medical or surgical advice, treatment or medicines as an out-patient at any municipal hospital or dispensary shall be charged a fee of one anna on each occasion:

Provided that the medical officer may at his discretion levy a higher fee if costly medicines are supplied.

3. The medical officer shall decide whether a person is a well-to-do person or not and may in any case of doubt require the person concerned to produce satisfactory evidence that he is not a well-to-do person.

4. Well-to-do persons shall not be entitled to any preference over others.

5. All fees chargeable under these regulations shall be collected in advance by the medical officer before the medical or surgical advice and treatment are given and in cases falling under the proviso to regulation 2, before the costly medicine is supplied:

Provdied that in cases of emergency where the patient concerned is unable to pay the fee in advance it may be collected subsequently.

6. The medical officer shall issue a receipt immediately on the collection of the fee.

7. All fees collected under these regulations shall be credited to the municipal fund.

(G.O. No. 2019, P.H., dated 9th September 1933.)

(246) The form of bond to be executed by stipendiaries deputed for study in the Government Indian Medical School is given below and it has been commended to municipal councils for adoption:—

Bonds to be executed by stipendiaries of local boards and municipal councils deputed for study at the Government Indian Medical School, Madras.

KNOW ALL MEN by these presents that we (1) (student) of (2) of and (3) of (sureties) are jointly and severally bound to the Board/the Municipal Council (hereinafter referred to as the Board/Council) or to its certain attorney or attorneys to the extent of Rs. of lawful money of British India to be paid to the said Board/Council or to its certain attorney or

attorneys for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and legal representatives and each of us finds himself herself his (or her) heirs, executors, administrators and legal representatives firmly by these presents.

Sealed with our seals and dated this day of 19 .

WHEREAS the said (student) is desirous of qualifying himself/herself for the medical profession by undergoing the course of studies in the Government Indian Medical School, Madras, and passing the prescribed examinations.

AND WHEREAS the said (student) has applied for the award to him/her of a stipend to enable him/her to pursue his/her in the Government Indian Medical School at Madras.

AND WHEREAS the said (student) has been granted a stipend of Rs. per month from for the full course of studies / completing the studies in the said Government Indian Medical School, Madras (subject to a maximum of four years and nine months) under and subject to the rules and conditions laid down by the Government of Madras and embodied in G.O. No. 930, P.H., dated 1st May 1933.

AND WHEREAS it has been agreed by and between the said (student) and the said Board/Council that the said (student) shall within one month after completing the said course of instruction and passing the prescribed examinations settle down in a village to be decided by the said Board/Council and notified to the said (student) immediately after the training is over and practise there for the benefit of the villagers for a period of not less than seven years and if before the expiry of such period of seven years any vacancy arises in an Institution of Indigenous Medicine maintained by the said Board/Council the said (student) shall if appointed to the same serve in such capacity on a pay of Rs. for the balance of the period of seven years AND WHEREAS in consideration of the stipend so to be paid to the said (student) it has been agreed that the said and the said at his/her sureties shall execute the above written bond subject to the conditions hereinafter contained.

Now the condition of the above written bond is such that if the said (student) shall unless prevented by illness or accident certified by competent authority to the satisfaction of the Board/Council complete his/her course of study and pass the prescribed examinations within the time prescribed therefor or such extended time as may be sanctioned by the Principal for the time being of the Government Indian Medical School, Madras, and shall not during such course of study forfeit all claims to the payment of further stipends by reason failing in the same examination more than once and shall within a period of one month after completing the said course of study and passing the prescribed examinations settle in a village to be decided and intimated to the said (student) by the Board/Council immediately his/her course of study is over and practise there for a period of seven years and shall if before the expiry of such period of seven years as above mentioned posted to an institution of Indigenous Medicine maintained by the Board/Council on the monthly salary of Rs. serve in such institution for the balance remaining of the said period of seven years and if the said (student) shall not while holding the said appointment or undergoing the said course of study be dismissed for inefficiency or misconduct (the opinion and decision of the President of the Board / the Executive Authority of the Council being final and conclusive in regard thereto, subject to the result of any appeal that may be preferred under the rules prescribed in this behalf) and if the said (student) shall while practising as aforesaid or holding the appointment above mentioned conduct himself/herself in such a manner that he/she shall not be struck off the register of practitioners maintained under G.O. No. 231, P.H., dated 1st February 1933.

Then the above written bond or obligation shall be void otherwise the same shall remain in full force and virtue.

Signed, sealed and delivered by the above named in the presence of

Signed, sealed and delivered by the above named in the presence of

Signed, sealed and delivered by the above named in the presence of

(G.O. No. 2268, P.H., dated 11th October 1933.)

75. REGISTRATION OF VITAL STATISTICS IN MUNICIPALITIES.

1. In these rules—

(a) 'Checking Officer' means the Health Officer in case the Municipal Council employs a Health Officer, and the Executive Authority in other cases.

(b) 'Form' means a form annexed to these rules.

2. (1) Every municipal council shall keep in its office registers of all births and deaths in printed forms, which shall be in Forms A and B respectively, and for this purpose may divide the municipality into districts of registration:

Provided that in the case of European British subjects and foreigners an additional register of births in Form C-1 and an additional register of deaths in Form C-2 shall be maintained in counterfoil.

(2) A Registrar of Births and Deaths shall be appointed for the whole municipality or in case the municipality is divided into districts, for each such district.

(3) In both the birth and death registers, the entries shall be made for the calendar year, the serial number commencing from the 1st January and continuing up to the 31st December. All entries shall be made consecutively from the beginning to the end of the registers

(4) In the case of a child which is born dead, the Registrar shall enter the birth in the register of births and the death in the register of deaths. The entries shall not be given serial numbers and shall be made in red ink. Still births shall be excluded from the total number of births and deaths in the compilation of birth and death returns.

(5) Every Registrar shall be provided with an office within the municipality or district of which he is Registrar and his designation and the name of the municipality or district for which he is appointed with the house of business shall be written in English and in the language of the district and be placed in some conspicuous place on or near the outer door of his office.

(6) The municipal council shall cause to be printed and published a list containing the place of office of every Registrar of Births and Deaths in the municipality.

3. (1) Every Registrar shall inform himself carefully of every birth and of every death which takes place in the municipality or district for which he is appointed, and shall ascertain and register with as little delay as possible the particulars required to be registered according to the forms prescribed as aforesaid touching every such birth and death which has not already been registered.

(2) It shall also be his duty to ascertain and to enter the name of the child within three months from the date of its birth, in the column provided for the purpose in the birth register.

4. (1) Where any case of omission to register a birth or death is discovered by, or brought to the notice of, the Registrar or the checking officer he shall after ascertaining, on such enquiry as he may deem fit, the date and other particulars relating to the birth or death, as the case may be, register the same or cause the same to be registered:

Provided that no registration shall be made under this sub-rule after the expiry of one year from the birth or death.

(2) A birth or death not registered within one year after its occurrence shall be registered only under the orders of a Magistrate (not below the rank of a Magistrate of the second class) having jurisdiction over the municipal area.

No order under this sub-rule shall be made unless the Magistrate is satisfied on obtaining a report from the Executive Authority concerned or after making such enquiry as he may consider necessary that the birth or death took place on the date alleged and that it has not been registered.

(3) Every entry made in the register under sub-rule (1) or sub-rule (2) shall be initialled and dated by both the checking officer and the Registrar.

5. (1) The father or mother of a child born in the municipality, or in the absence or default of both the father and the mother, the registered medical practitioner, vaidyan, hakim, midwife, nurse or dhai assisting at the birth, or in default of the above, the occupier of the building in which the child was born shall, within one week from the date of such birth, give or cause to be given to the Registrar of the municipality or district, information according to the best of his or her knowledge and belief of the requisite particulars touching such birth or in Form E if information is given in writing:

Provided as follows:—

(*a*) If anyone of the aforesaid persons gives the required information, no other person shall be bound to give it.

(*b*) If any birth (including a still birth) occurs in a hospital or jail, none of the aforesaid persons shall be bound to give the required information, but it shall be the duty of the medical

officer in charge of the hospital or the Superintendent of the jail as the case may be, to send to the Registrar within a week from such birth, a report in Form E.

(*c*) A person not required to give information in the first instance but only in default or in the absence of some other person, shall not be bound to give such information, if he or she had reasonable cause to suppose that it had been or would be duly given by any other person.

(*d*) In the case of an illegitimate child, it shall, in the first instance, be the duty of the mother to give information touching its birth within three weeks from the date of birth, and the father of such child shall not be required to give such information.

(*e*) In the case of an illegitimate child the Registrar shall not enter the name of any person as the father of the child in the register maintained by him, except at the joint request of the mother and of the person acknowledging himself to be the father and unless the mother and such person countersign the register.

(2) When the birth of a child has been registered without a name, it shall be the duty of the father, mother or nearest adult relative or in the case of an illegitimate child of the mother or nearest adult relative, to report the name of such child to the Registrar within thirteen months from the date of its birth. Every such relative shall sign the register and note the nature of his or her relationship to the child.

6. The nearest adult relative present at the death or in attendance during the last illness of any person dying in the municipality or (in case of the death, illness, inability or default of such relative) every other adult person present at the death, or (in default of such relative or other person as aforesaid) the occupier of the building in which the death occurs, or (if such occupier be the person who has died, every adult person living in the building in which the death occurred, shall, within thirty-six hours after the death give information to the Registrar of the municipality or district according to the best of his knowledge and belief, of the several particulars prescribed in Form B or Form C-2, as the case may, or in Form F, if information is given in writing. In the case of deaths in which an inquest is held, it shall be the duty of the officer who conducts the inquest to send within twelve hours of the inquest a written notice to the executive authority in Form F according to the best of his knowledge and belief :

Provided as follows :—

(*a*) If anyone of the aforesaid persons gives the required information, no other person shall be bound to give it.

(*b*) If the death occurs in a hospital or jail, none of the aforesaid persons shall be bound to give information, but it shall be the

duty of the medical officer in charge of the hospital or the Superintendent of the jail, as the case may be, within twelve hours after the death, to send to the executive authority a written notice in Form F.

(c) A person not required to give information in the first instance but only in default of some other person shall not be bound to give information if he or she had reasonable cause to suppose that such information had been or would be duly given by any other person.

7. Any registered medical practitioner, vaidyan or hakim in attendance during the last illness of any person dying in the municipality shall, within three days of his becoming aware of the death of such person send a notice to the Executive Authority in Form F.

8. Any person who performs the funeral ceremonies of a person dying within the municipality shall, whenever required, furnish to the Registrar such information as he possesses regarding the particulars required for registration.

9. (1) Any person who gives information orally in regard to a birth or death as provided in rule 5, rule 6 or rule 8, as the case may be, shall sign his name in the register maintained by the Registrar and shall also enter therein the place of his residence.

(2) On application made by such person within three days of registration, the Registrar shall give to such person, free of charge, an authenticated extract from the register.

(3) Any person may—

(i) at all reasonable times, on payment of a fee of eight annas for each visit, search any register of births and deaths in the presence of the Registrar, or

(ii) apply in writing for a search to be made in such register by the Registrar on payment of fees on the following scale :—

For searching the register for a single entry.	*Annas.*
(1)	(2)
(a) for a single year specified in application	8 and
(b) if two or more years are specified in the application—	
(i) for the first year	8 and
(ii) for additional years	2 per year.

Subject to a maximum of Rs. 2–8–0.

Provided that no fee shall be payable by any officer of the Government of Madras or by any person duly authorized by the District Soldiers', Sailors' and Airmen's Board for searching or for

obtaining any extract from any register of births and deaths for a bona fide public purpose, including the investigation of pension claims, from families of deceased Indian Military Personnel.

(4) If a person is born or dies in any hospital or jail, the registration of the birth or death shall be deemed to be completed by the entry in the register, of the particulars specified in the report prescribed in proviso (b) to rule 5 (1) or proviso (b) to rule 6, as the case may be.

10. Any person bringing a corpse for burial or cremation shall, if so required by any order of the Executive Authority, sign at the burial or cremation ground as the case may be, a declaration in the form prescribed by that authority stating the cause of death and the name of the medical attendant, if any, who attended on the deceased within the 72 hours immediately preceding his death.

11. Any person who commits a breach of any of these rules shall be punishable with fine which may extend to twenty rupees and in the case of a continuing breach with fine which may extend to five rupees for every day during which the breach continues after conviction for the first breach or after receipt of notice from the Executive Authority to discontinue such breach, subject to a maximum of one hundred rupees.

12. The Executive Authority of every municipality shall forward—

(a) a statement in Form D of the births and deaths registered during each week ending Saturday and during each calendar month to the Director of Public Health; and

(b) counterfoils of Form C-1 and Form C-2 filled in during the month, to the Registrar-General of Births and Deaths.

The weekly statement referred to in clause (a) shall be submitted before the end of the following week and the monthly statements referred to in clauses (a) and (b) before the 15th of the following month. The Registrar-General shall immediately on receipt of the counterfoils send intimation of the deaths of all foreigners (other than Afghan subjects) to the respective Consular Representatives.

13. (1) Any clerical error or any omission of any particular in any entry relating to a birth or death already registered in the register of births or of deaths or any error in any entry relating to the cause of death in the register of deaths or any multiple registration of a birth or death shall be corrected or rectified by the checking officer, if the error or omission is discovered by him, and by the Registrar with the previous approval of the checking officer if the error or omission is discovered by the Registrar :

Provided that no such error or omission shall be corrected or rectified more than a year after the original entries were made except with the previous sanction of the Collector of the district.

(2) Any other error in the said registers shall be corrected under the orders of a Magistrate (not below the rank of a Magistrate of the second class) having jurisdiction over the municipal area. An order under this sub-rule shall not be made unless the Magistrate is satisfied, on obtaining a report from the Executive Authority concerned or after making such enquiry as he may consider necessary, that the original entry is inaccurate.

(3) (*a*) All corrections under sub-rules (1) and (2) shall be made by drawing a line through the original entry (but not so as to render it illegible) and writing the new entry above it.

(*b*) Every correction or rectification made under sub-rule (1) shall be initialled and dated by the checking officer, if the error or omission is discovered by him and by both the Registrar and the checking officer, if the error or omission is discovered by the Registrar.

(*c*) Corrections ordered by a Magistrate under sub-rule (2) shall be initialled and dated by both the Registrar and the checking officer.

(*d*) If any correction or rectification made under this rule relates to the registers maintained in Forms C-1 and C-2 a correction slip thereto shall be filled in by the Registrar and forwarded to the Registrar-General of Births and Deaths.

Form A.

(*See* rule 2.)

Register of births in the Municipality of ______ *during the month of* ______ 19 .

Annual number.	Monthly number.	Name of child (if any).	Born alive.		Born dead.		Nationality and caste.	Where born.			Name of father.	Name of mother.
			Male.	Female.	Male.	Female.		Door number.	Street.	Number of ward or division.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Age of mother at confinement.	Number of the live-birth.	Occupation of father or mother.	Date of birth	Date of registration.	Informants.		Informant of the name of the child.		Signature of Registrar.	Midwife or doctor who attended the birth.		Remarks.
					Mark or signature.	Residence.	Relationship, his mark or signature.	Residence.		Name.	Qualified or unqualified in the case of midwife.	
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)

NOTE 1.—In making the entries in column (8), it should be stated whether the child born is a Hindu and if so, of which caste, and sub-caste or a Muhammadan or an Indian Chiristian or of any other religion or an Anglo-Indian or an European British subject, or a foreigner and, if so, of what nationality.

NOTE 2.—In the case of illegitimate births the word 'Illegitimate' should be entered in the remarks column and no person's name should be entered as that of the father except as provided in clause (e) of the proviso to sub-rule (1) of rule 5.

FORM B.

(*See* rule 2.)

Register of deaths in the Municipality of *during the month of* 19 .

Annual number.	Monthly number.	Name of deceased.	Name of father.	In the case of a married woman or a widow the name of the husband.	Sex.		Age.			Nationality and caste.	Occupation.	Residence at time of death.			Cause of death.	Date of death.	Date of registration.	Informants.		Signature of Registrar.	Name of burial or burning ground.	Name of Medical attendant (if any).	Remarks.
					Male.	Female.	Years.	Months.	Days.			Door number.	Street.	Ward or division.				Mark or signature.	Residence.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

NOTE 1.—In the case of persons born illegitimate, the mother's name should be entered in column (4).

NOTE 2.—In making the entries in column (11), it should be stated whether the person deceased was a Hindu, and if so, of which caste and sub-caste, or a Muhammadan or an Indian Christian or of any other religion or an Anglo-Indian or an European British subject, or a foreigner, and, if so, of what nationality.

FORM C-1.

(*See* rule 2.)

Register of births among European British Subjects and Foreigners.

FOIL.

1 No.
2 Province.
3 District.
4 Place and date of birth.
5 Name (*see* item 14).
6 Sex.
7 Name and surname of father.
8 Name and maiden name of mother and nationality.
9 Rank or profession and nationality of father.
10 Name and residence of informant and in what capacity he gives information.
11 Informant's signature if information be given orally.
12 When registered.
13 Signature of Registrar.
14 Name if added or altered after registration of birth.
15 Date of addition or alteration.

COUNTERFOIL.

1 No.
2 Province.
3 District.
4 Place and date of birth.
5 Name (*see* item 14).
6 Sex.
7 Name and surname of father.
8 Name and maiden name of mother and nationality.
9 Rank or profession and nationality of father.
10 Name and residence of informant and in what capacity he gives information.
11 Informant's signature if information be given orally.
12 When registered.
13 Signature of Registrar.
14 Name if added or altered after registration of birth.
15 Date of addition or alteration.

N.B.—In making the entries against items 8 and 9, it should be stated whether the person is a European British subject or a foreigner and in the latter case, to what nationality the person belongs.

FORM C-2.

(*See* rule 2.)

Register of deaths among European British Subjects and Foreigners.

FOIL.

1 No.
2 Province.
3 District.
4 Place and date of birth.
5 Name in full.
6 Sex and nationality.
7 Age.
8 Rank or profession.
9 Names of parents.
10 Cause of death.
11 Place of burial.
12 Name and residence of informant and in what capacity he gives information.
13 In the case of married woman or a widow name, religion and occupation of her husband or late husband.
14 Informant's signature if information be given orally.
15 When registered.
16 Signature of Registrar.

COUNTERFOIL.

1 No.
2 Province.
3 District.
4 Place and date of birth.
5 Name in full.
6 Sex and nationality.
7 Age.
8 Rank or profession.
9 Names of parents.
10 Cause of death.
11 Place of burial.
12 Name and residence of informant and in what capity he gives information.
13 In the case of married woman or a widow name, religion and occupation of her husband or later husband.
14 Informant's signature if information be given orally.
15 When registered.
16 Signature of Registrar.

N.B.—In making the entry against item 6 it should be stated whether the deceased person was a European British subject or was a foreigner and in the latter case, to what nationality the person belonged.

FORM D.

(*See* Rule 12.)

Return of births in the Municipality of *for the* *week ending* / *month of* 19 .

Classes.	Live births. *		Still births.		Cause of death. Cholera.		Smallpox.		Measles.		Plague.		Hydrophobia.		Cerebrospinal meningitis.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)	
1 European British subjects.																
2 Foreigners																
3 Anglo-Indians ..																
4 Indian Christians ..																
5 Hindus																
6 Muhammadans ..																
7 Other classes ..																
Total ...																

Classes—*con.*	Cause of death—*cont.*																	
	Fevers.														Respiratory diseases.			
	Diphtheria.		Typhoid or entric fever.		Relapsing fever.		Kala Azar.		Malaria.		Influenza.		Other fevers.		Pneumonia.		Phthisis (Consumption).	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
	(10)		(11)		(12)		(13)		(14)		(15)		(16)		(17)		(18)	
1 European British subjects.																		
2 Foreigners ..																		
3 Anglo-Indians ..																		
4 Indian Christians.																		
5 Hindus																		
6 Muhammadans ..																		
7 Other classes ..																		
Total ..																		

* **Total births and deaths exclude "still births".**

Classes—*cont*.	Cause of death—*cont*.																		
	Respiratory diseases.		Alimentary system.				Deaths from child birth. †	Suicides.		Wounds and accidents.		Snake bite.		Killed by wild beasts.		All other causes.		Total deaths.	
	Other respiratory diseases.		Dysentery.		Diarrhoea.														
	Males.	Females.	Males.	Females.	Males.	Females.		Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
	(19)		(20)		(21)		(22)	(23)		(24)		(25)		(26)		(27)		(28	
1 European British subjects.																			
2 Foreigners																			
3 Anglo-Indians ..																			
4 Indian Christians ..																			
5 Hindus																			
6 Muhammadans ..																			
7 Other classes ..																			
Total ..																			

† All maternal deaths occurring during child birth or within one month thereof.

Classes—*cont.*	Age at the time of death (from all causes). Under one year. Under 24 hours.		Twenty four hours and upwards but under one week.		One week and upwards but under one month.		One month and upwards but under three months.		Three months and upwards but under six months.		Six months and upwards but under one year.		Total.	
	Males.	Femoles.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Femalee.
	(29)		(30)		(31)		(32)		(33)		(34)		(35)	
1 European British subjects														
2 Foreigners ..														
3 Anglo-Indians ..														
4 Indian Christians.														
5 Hindus														
6 Muhammadans ..														
7 Other classes ..														
Total ..														

Classes—*cont.*	Age at the time of death (from all causes)—*cont.* One year and under five years.		Five years and under ten years.		Ten years and under fifteen years.		Fifteen years and under twenty years.		Twenty years and under thirty years.		Thirty years and under forty years.		forty years and under fifty years.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
	(36)		(37)		(38)		(39)		(40)		(41)		(42)	
1 European British subjects.														
2 Foreigners ..														
3 Anglo-Indians ..														
4 Indian Christians.														
5 Hindus														
6 Muhammadans ..														
7 Other classes ..														
Total ..														

Classes—*cont.*	Age at the time of death (from all causes)—*cont.*										
	Death from smallpox.										
	Fifty years and undar sixty years.		Sixty years and upwards.		Under one year.		One year and upward but under ten years.		Ten years and upwards.		Remarks.
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	
	(43)		(44)		(45)		(46)		(47)		(48)
1 European British subjects.											
2 Foreigners											
3 Anglo-Indians											
4 Indian Christians											
5 Hindus											
6 Muhammadans											
7 Other classes											
Total ..											

Municipal office,
19 .

Registrar of Births and Deaths.

Health Officer.

Executive Authority af the Municipality.

Statement showing the number of confinements in each age group of the mother and in each order of pregnancy in the municipality of for the month of 19 .

Age groups of mothers at confinement.	Order of live-birth.															Above 15 (specify in each case the actual order of live-birth).	Total number of confinements in each age group.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
(1)	(2)															(3)	(4)
12 years and under 15 years																	
15 years and under 20 years ..																	
20 years and under 25 years ..																	
25 years and under 30 years ..																	
20 years and under 35 years ..																	
35 years and under 40 years ..																	
40 years and under 45 years ..																	
45 years and above (specify the actual age at confinement of mother) ..																	
Total number of confinements in each order of live-birth.																	

Date 19 .

Signature of Registrar. Signature of Health Officer. Signature of Commissioner.

FORM E.

(*See* rule 5.)

Serial No.

Birth Report.

Village.
Municipality.

Taluk.
District.

Sex Male.
Female.

Date of birth.
Place of birth.
Born alive.
Still born

Father's Name.
Occupation.
Nationality and caste.

Mother's Name.
Age.
Order of live-birth.

Residential address of parents.

Informant's Name.
Designation.
Address.

Date

Signature.

FORM F.

(See rules 6 and 7.)

Death Report.

Serial No. .

Village. / Municipality. / Madras City.	Full name of the deceased	Taluk. / District.

Sex Male. / Female.

Age Years. / Months. / Days.

Nationality and caste.

Occupation of the deceased. / father. / husband.

Residential address

Place of birth

Cause of death *

Date of death

Name of father. / husband.

Informants name. / designation. / address.

* In case of deaths reported by Medical Officers in charge of hospitals or by private Medical Practitioners, the cause of death should be furnished in the following form :—

Medical certificate † *of cause of death.*

Cause of death. (1)	*Approximate interval between on set and death.* (2)
I	
Disease or condition directly leading to death. ‡	(*a*) due to (or as a consequence of.)
	(*b*) due to (or as a consequence of.
Antecedent causes—	(*c*)
Morbid conditions, if any, giving rise to the above cause, stating the underlying conditions last.	
II	
Other significant conditions contributing to the death but not related to the disease or condition causing it.	

Date Signature of informant.

† *Instructions to Medical Officer for filling the form relating to the cause of death.*

The certificate consists of two parts, viz., Parts I and II. Part I is subdivided into items (*a*), (*b*) and (*c*). The direct cause of death should be entered against item (*a*). It means the disease, injury or complication which directly preceded death. There will be only one entry on the certificate if only one condition was present at death. The entry against item (*a*) should always be entered.

If the direct cause arose as a consequence of or due to any antecedent disease or injury, of which it was a complication or delayed result, the antecedent condition should be entered against item (*b*) in Part I.

If there was any disease or condition antecendent to that mentioned against item (*b*), i.e., if there was any condition other than the one in the preceding paragraph leading to condition mentioned against item (*b*) then this condition must be entered against item (*c*).

If there has not been any antecedent condition as explained above items (*b*) and (*c*) in Part I should be left blank. On no account should the starting point of sequence be entered in Part II for want of space for it in Part I.

After completing Part I, if the Medical Officer considers that there is some other condition, which though not in the casual sequence in Part I, contributes something to the fatal outcome, then that condition should be entered in Part II.

‡ This does not mean the mode of dying, e.g., heart failure, astenia, etc. It means the disease, injury or complication which caused death.

(G.Os. No. 2925, P.H., dated 15th August 1938, No. 4363, P.H., dated 28th November 1939, No. 221, P.H., dated 16th January 1941, No. 528, P.H., dated 4th February 1941, No. 721, P.H., dated 18th February 1941, No. 2034, P.H., dated 15th May 1941, No. 4498, P.H., dated 17th October 1941, No. 412, P.H., dated 4th February 1942, No. 1204, P.H., dated 1st April 1942, No. 2160, P.H., dated 8th September 1943, No. 1182, P.H., dated 25th April 1944, No. 1400, P.H., dated 16th May 1944, No. 331, P.H., dated 1st February 1946, No. 3967, P.H., dated 10th November 1949, No. 4235, Health, dated 26th December 1953 and No. 1632, Health, dated 15th June 1954.)

76. ENFORCEMENT OF VACCINATION IN MUNICIPAL AREAS.

1. In these rules unless there isa nything repugnant in the subject or context—

(i) ' Child ' means a boy or girl who has not attained the age of eighteen years;

(ii) ' Government ' means the Government of Madras;

(iii) ' guardian ' means any person to whom the care, nurture or custody of any child falls by laws or by natural right or recognized usage or who has accepted or assumed the care, nurture or custody of any child or to whom the care, nurture or custody of any child has been entrusted by any lawful authority;

(iv) ' parent ' means the father or mother of a legitimate child and the mother of an illegitimate child;

(v) ' person ' means a male or female who has attained the age of eighteen years;

(vi) ' unprotected child ' means a child who has not been protected from smallpox by having had the disease either naturally or by having been successfully vaccinated or revaccinated within a period of ten years immediately preceding.

(vii) 'unprotected person' means a person who has no visible marks of smallpox or is unable to provide satisfactory evidence of successful vaccination or revaccination carried out within a period of ten years immediately preceding;

(viii) 'vaccination' or 'revaccination' is an operation by which sufficient vaccine lymph is introduced into the skin and allowed to be absorbed without any interference or exposure to sun for at least fifteen minutes following the operation;

(ix) 'vaccination depot' means a place or building where vaccination is performed free of charge by direction of the executive authority of a municipal council or any person authorized by him in this behalf; and

(x) 'vaccinator' means :—

(*a*) any medical practitioner registered under the Madras Medical Registration Act, 1914, or

(*b*) any Licentiate or Associate Licentiate in Indian Medicine with training in vaccination and registered under Class A, or

(*c*) any person possessing the qualifications laid down by the Government for a vaccinator and employed by the municipal council, or

(*d*) any person qualified to hold the post of a Sanitary Inspector.

2. The parent or guardian of every unprotected child who is not less than six months old and who is residing within the limits of the municipality shall procure its vaccination by a vaccinator or shall take or cause the child to be taken to a vaccination depot for such vaccination.

Every unprotected person residing within the limits of the municipality shall get himself vaccinated at the vaccination depot or by any other vaccinator.

3. The Municipal Health Officer or the Executive Authority of the municipal council or any person duly autorized by the Health Officer or the Executive Authority may direct the vaccination of any unprotected child or person in the municipality :

Provided that if any person who, or a child in whose care, is sought to be vaccinated in pusuance of this rule declares before a Magistrate specially empowered by the Government in this behalf that as a result of a careful enquiry into the subject, he believes that such vaccination will be injurious to his health or the health of the child as the case may be, the Magistrate may, after giving notice to the Health Officer and hearing any representations made by him or on his behalf, exempt such person or child from vaccination, on condition of the person aforesaid undertaking to subject

himself and the members of his family to isolation of such description and or such period and to such further restrictions, if any, as may be directed by the Magistrate :

Provided further that any person who commits a breach of any undertaking given by him shall be punished with imprisonment which may extend to three months or with fine, or with both :

Provided also that any exemption granted under the first proviso shall cease to have effect after conviction under the second proviso and no exemption shall be granted to any person who has been so convicted.

4. Whenever the residence of an unprotected person or child is changed, such person, or the parent or guardian of such child as the case may be, shall, within one month of such change of residence notify the same to the Municipal Health Officer or the Executive Authority of the place from which the residence was changed or any other person authorized by him in that behalf furnishing full particulars as to the address of the new residence of the person or child as the case may be.

5. (1) If a vaccinator finds that an unprotected person or child is not in a fit state of health to be vaccinated, he shall deliver to such person or the parent or guardian of such child, as the case may be, a certificate in Form I annexed to these rules to the effect that the person or child is not then in a fit state for vaccination. Such certificate shall remain in force for the period specified therein not exceeding one month but may be renewed from time to time by the Municipal Health Officer or the Medical Officer in charge of vaccination, if such person or child continues to be unfit for vaccination. The reason for the unfitness shall be specified in the certificate.

(2) If a vaccinator finds that an unprotected person or child is in a state of health fit for vaccination, he shall vaccinate such person or child, and deliver to such person or the parent or guardian of such child, as the case may be, a memorandum stating the date on which the vaccination was performed and specifying the date on which and the time and place at which the person or the child should be present or be produced, as the case may be, for inspection.

6. (1) On the date and at the time and place notified as aforesaid the vaccinated person or child shall be presented or be produced, as the case may be, for inspection.

(2) If the inspecting officer finds that the vaccination has been successful he shall, on demand, give to such person or the parent or guardian of such child, as the case may be, a certificate to that effect in Form II annexed to these rules. In the case of revaccination the vaccinator shall after revaccination give on demand a certificate showing the date of revaccination to the person revaccinated, or as the case may be, to the parent or guardian of the child revaccinated.

(3) In the event of the vaccination being unsuccessful the Inspecting Officer, if he thinks fit, may direct that the unprotected person or child shall again be vaccinated and subsequently inspected as provided in these rules. Such person or the parent or guardian of such child shall be bound to comply with such direction.

7. When an unprotected person or child is successfully vaccinated by a vaccinator not employed by the municipal council such person or the parent or guardian of such child, as the case may be, shall forward within fifteen days of the date of the vaccination, a copy of certificate in Form II annexed to these rules of successful vaccination from such vaccinator, to the Municipal Health Officer or the Executive Authority of the municipal council or to such person as may be authorized by the Health Officer or the Executive Authority in that behalf.

8. The Municipal Health Officer or the Executive Authority of the municipal council may cancel any certificate given under these rules if he is satisfied that such certificate has been improperly given or obtained on behalf of any unprotected person or child and thereupon such certificate shall cease to be valid and notice of such cancellation shall forthwith be given to such unprotected person or the parent or guardian of such unprotected child, as the case may be.

9. No fee or remuneration shall be accepted by a vaccinator in the employ of a municipal council for any vaccination performed or certificate given under these rules:

Provided that the Municipal Health Officer or the Executive Authority of the municipal council or any person authorized by the Health Officer or executive authority in that behalf, may on application by any person and upon payment of such fee as the municipal council may have fixed, direct a vaccinator to perform the vaccination and cause the result of the vaccination to be ascertained as hereinbefore provided, at the residence of such person.

10. (1) The Municipal Health Officer or the Executive Authority of the municipal council or any person authorized by the Health Officer or Executive Authority in this behalf may with a view to find out if any unprotected person or child lives in any house in the municipality call upon—

(*a*) any person to produce a certificate of vaccination or to be present for inspection between the hours of 6 a.m. and 6 p.m. and if found unprotected to state his name, age, parentage and address;

(*b*) the owner or occupier of a house or the tenant of any portion thereof :—

(i) to produce all children living with him or under his care or guardianship for inspection between the hours of 6 a.m.

and 6 p.m. and to state the name, age, sex, parentage and place of birth of such children;

(ii) to state the name, age, sex and parentage of every person living with him, or under his care.

(2) The Municipal Health Officer or Executive Authority of the municipal council or any person authorized by the Health Officer or Executive Authority may if he becomes aware of the existence of any person or child who is unprotected and is fit for vaccination deliver to such person or the parent or guardian of such child or cause to be affixed at the residence of such person or of such parent or guardian a notice requiring the person or the child, as the case may be, to be vaccinated on such date, at such time and place to be specified in the said notice. The person or guardian to whom such notice is delivered or at whose residence it is affixed shall be bound to comply with it unless a certificate is produced from a vaccinator to the effect that such person or child has either been successfully vaccinated already or a medical certificate is produced that such person or child is unfit for vaccination or exemption from vaccination is claimed under the first proviso to rule 3.

11. These rules shall apply, so far as may be, to the revaccination of any unprotected person or child.

12. In municipalities where there is no Health Officer, or wherefrom the Health Officer or the Assistant Health Officer, if there is one, is absent from duty the Executive Authority shall exercise the powers of the Health Officer under these rules.

13. Whoever commits a breach of any of the above rules shall be liable on conviction—

(*a*) to a fine which may extend to twenty rupees.

(*b*) in the case of a continuing breach, to a fine which may extend to five rupees for every day during which the breach continues after conviction for the first breach or after receipt of notice from the executive authority of the municipal council or any person authorized by him to discontinue such breach:

Provided that the amount of fine shall in no case exceed one hundred rupees.

ANNEXURE.

Form I.

Form of certificate referred to in rule 5 (1).

The child *person aged residing at is not in a fit state for vaccination for a period of on account of .
Date

* Note.—In the case of child, name of parent or guardian of the child.

FORM II.

Form of certificate referred to in rule 6 (2) *and* (7).

It is hereby certified that child * person aged residing at has been vaccinated/ re-vaccinated on and bears marks.

Date

* In the case of child, name of parent or guardian of the child.

(G.Os. No. 2586, P.H., dated 21st August 1942, and No. 3104, Health, dated 17th November 1954.)

CHAPTER VIII—PURLIC WORKS.

77. Preparation of Plans and Estimates for Municipal Works, etc.

1. *Short title and application.*—(1) These rules may be called the Madras Municipal Works (other than water-supply and Drainage Schemes) Rules.

(2) They shall apply to all municipal works other than those relating to water-supply and drainage schemes.

2. *Preparation of plans and estimates.*—Plans and estimates for municipal works (both original works and repairs) shall ordinarily be prepared—

(a) in municipalities where there is a municipal engineer, by or/and under the supervision of the municipal engineer, and

(b) in municipalities where there is no municipal engineer, by or under the supervision of the highest engineering subordinate employed by the municipality.

3. *Technical sanction.*—The technical sanction of the authorities specified in the table below shall be obtained to the plans and estimates relating to municipal works :—

Municipalities in which there is a first grade Municipal Engineer.	Municipalities in which there is a second grade Municipal Engineer.	Municipalities in which there is a third grade Muncipal Engineer or an Engineering Subordinate possessing the qualifications prescribed for Municipal Engineers.	Municipalities in which there is no Municipal Engineer or Subordinate possessing the qualifications prescribed for Municipal Engineers.
(1)	(2)	(3)	(4)
A.—Repair works—Roads (including bridges and culverts).			
The Municipal Engineer—All estimates (without limit of cost).	The Municipal Engineer—All estimates (without limit of cost).	(*a*) The Municipal Engineer or the Engineering Subordinate—Estimates not exceeding Rs 8,000. (*b*) The Divisional Engineer (Highways) concerned—Above Rs. 8,000.	(*a*) The Municipal Engineering Subordinate— (1) Supervisors–Estimates not exceeding Rs. 2,000. (2) Overseer—Estimates not exceeding Rs. 1,000. (*b*) The Divisional Engineer (Highways) concerned—All estimates exceeding Rs. 1,000 in the case of municipalities where there are Overseers and Rs 2,000 in the case of municipalities where there are supervisors.
B.—Repair works other than those relating to roads, water-supply and drainage.			
The Municipal Engineer—All estimates (without limit of cost).	The Municipal Engineer—All estimates (without limit of cost).	(*a*) The Municipal Engineer or the Engineering Subordinate—Estimates not exceeding Rs. 8,000. (*b*) The Executive Engineer (Public Works Department) concerned—Above Rs. 8,000.	(*a*) The Municipal Engineering Subordinate. (1) Supervisor—Estimates not exceeding Rs. 2,000. (2) Overseer—Estimates not exceeding Rs 1,000.

Municipalities in which there is a first grade Municipal Engineer. (1)	Municipalities in which there is a second grade Municipal Engineer. (2)	Municipalities in which there is a third grade Municipal Engineer or an Engineering Subordinate possessing the qualifications prescribed for Municipal Engineers. (3)	Municipalities in which there is no Municipal Engineer or Subordinate possessing the qualifications prescribed for Municipal Enginees. (4)
B.—Repair works other than those relating to roads, water-supply and deainage—cont.			
			(*b*) The Executive Engineer (Public Works Department) concerned—All estimates exceeding Rs 1,000 in the case of municipalities where there are Overseers and Rs. 2,000 in the case of municipalities where there are Supervisors.
C.—Original works—Roads (including bridges and culverts).			
(*a*) The Municipal Engineer—Estimates not exceeding Rs. 25,000.	(*a*) The Municipal Engineer—Estimates not exceeding Rs. 15,000.	(*a*) The Municipal Engineer or the Engineering Subordinate estimates not exceeding Rs. 5,000.	(*a*) The Municipal Engineering Subordinate— (1) Supervisor—Estimates not exceeding Rs. 2,000. (2) Overseers—Estimates not exceeding Rs. 1,000
(*b*) The Superintending Engineer (Highways) concerned—Estimates exceeding Rs. 25,000 but not exceeding Rs. 2 lakhs.	(*b*) The Superintending Engineer (Highways) concerned—Estimate exceeding Rs. 15,000 but not exceeding Rs. 2 lakhs.	(*b*) The Divisional Engineer (Highways) concerned estimates exceeding Rs. 5,000 but not exceeding Rs.25,000.	(*b*) The Divisional Engineer (Highways) concerned— (1) Estimates exceeding Rs. 2,000 but not exceeding Rs. 25,000 in the case of municipalities having Supervisors. (2) Estimates exceeding Rs. 1,000 but not exceeding Rs. 25,000 in the case of municipalities having Ovoseers.

(c) The Chief Engineer (Highways)—Estimates exceeding Rs. 2 lakhs but not exceeding Rs. 5 lakhs.	(c) The Chief Engineer (Highways)—Estimates exceeding Rs. 2 lakhs but not exceeding Rs. 5 lakhs.	(c) The Superintending Engineer (Highways) concerned—Estimates exceeding Rs. 25,000 but not exceeding Rs. 2 lakhs.	(c) The Superintending Engineer (Highways) concerned—Estimates exceeding Rs. 25,000 but not exceeding Rs. 2 lakhs.
(d) The Government Local Administration Department—Estimates exceeding Rs. 5 lakhs.	(d) The Government Local Administration Department—Estimates exceeding Rs. 5 lakhs.	(d) The Chief Engineer (Highways)—Estimates exceeding Rs. 2 lakhs but not exceeding Rs. 5 lakhs	(d) The Chief Engineer (Highways)—Estimate exceeding Rs. 2 lakhs but not exceeding Rs. 5 lakhs
		(e) The Government Local Administration Department—Estimates exceeding Rs. 5 lakhs.	(e) The Government Local Administration Department—Estimates exceeding Rs. 5 lakhs-

D.—Original works other than those relating to roads, water-supply and drainage

(a) The Municipal Engineer—Estimates not exceeding Rs. 25,000.	(a) The Municipal Engineer—Estimates not exceeding Rs. 15,000.	(a) The Municipal Engineer or the Municipal Engineering Subordinate—Estimates not exceeding Rs. 5,000.	(a) The Municipal Engineering Subordinate— (1) Supervisor — Estimates not exceeding Rs. 2,000. (2) Overseer—Estimates not exceeding Rs. 1,000.
(b) The Superintending Engineer (Public Works Department) concerned—Estimates exceeding Rs 25,000 but not exceeding Rs. 2 lakhs.	(b) The Superintending Engineer (Public Works Department) concerned—Estimates exceeding Rs. 15,000 but not exceeding Rs. 2 lakhs.	(b) The Executive Engineer (Public Works Department) concerned—Estimates exceeding Rs 5,000 but not exceeding Rs. 25,000.	(b) The Executive Engineer (Public Works Department) concerned— (1) Estimates exceeding Rs. 2,000 but not exceeding Rs 25,000 in the case of municipalities having Supervisors. (2) Estimates exceeding Rs 1,000 but not exceedings Rs. 25,000 in the case of municipalities having Overseers.

Municipalities in which there is a first grade Municipal Engineer.	Municipalities in which there is a second grade Municipal Engineer.	Municipalities in which there is a third grade Municipal Engineer or an Engineering Subordinate possessing the qualifications prescribed for Municipal Engineers.	Municipalities in which there is no Municipal Engineer or Subordinate possessing the qualifications prescribed for Municipal Engineers.
(1)	(2)	(3)	(4)
D.—Original works other than those relatng to roads, wattersupply and drainage—cont.			
(*c*) The Chief Engineer (Public Works Department)—Estimates exceeding Rs. 2 lakhs but not exceeding Rs. 5 lakhs.	(*c*) The Chief Engineer (Public Works Department)—Estimates exceeding Rs. 2 lakhs bud not exceeding Rs. 5 lakhs.	(*c*) The Superintending Engineer (Public Works Department) concerned—Estimates exceeding Rs. 25,000 but not exceeding Rs. 2 lakhs.	(*c*) The Superintending Engineer (Public Works Department) concerned—Estimates exceeding Rs. 25,000 but not exceeding Rs. 2 lakhs.
(*d*) The Government Local Administration, Education or Health Department as the case may be—Estimates exceeding Rs. 5 lakhs.	(*d*) The Government Local Administration, Education or Health Department as the case may be—Estimates exceeding Rs. 5 lakhs.	(*d*) The Chief Engineer (Public Works Department)—Estimates exceeding Rs. 2 lakhs but not exceeding Rs. 5 lakhs.	(*d*) The Chief Engineer (Public Works Department)—Estimates exceeding Rs. 2 lakhs but not exceeding Rs. 5 lakhs.
		(*e*) The Government Local Administration, Education or Health Department as the case may be—Estimates exceeding Rs. 5 lakhs.	(*e*) The Government Local Administration, Education or Health Department as the case may be—Estimates exceeding Rs. 5 lakhs.

NOTE—(1) The estimate referred to in items (*d*) in columns (1) and (2) and in item (*e*) in columns (3) and (4) in the above table shall be first approved by the Chief Engineer (Highways) or the Chief Engineer (Public Works Department) as the case may be, before they reach the Government.

(2) The expressions 'original works' and 'repairs' shall refer to such works as may be defined by the Government by order from time to time.

(3) The Director of Town-Planning shall be consulted and his technical advise obtained in respect of all municipal buildings schemes involving an expenditure exceeding Rs. 5,000 and all schemes for opening new roads, by-pass roads, road widening and important road improvements before technical sanction is accorded for the plans and estimates relating to such schemes.

(4) The existing instructions in article 304/AA of the Municipal Account Code will apply in respect of approval to plans and estimates for educational buildings.

4. *Execution.*—(1) The municipal engineer of the municipality shall be in direct charge of the works executed by the municipality.

(2) Municipal engineers of grades I and II may execute works without any limit of cost unless for special reasons a superior authority which accords technical sanction to the estimate decides otherwise.

(3) Municipal engineers of grades III and IV and engineering subordinates possessing the qualifications prescribed for municipal engineers in paragraph 1 of Schedule B to the regulations governing the Madras Municipal Engineering Service may execute works which are within their powers of technical sanction. They may also execute works which are beyond their powers of technical sanction under the supervision of the authority competent to accord technical sanction.

(4) In the case of municipalities in which there is no municipal engineer or subordinate possessing the qualifications prescribed for municipal engineers in paragraph (1) of Schedule B to the regulations governing the Madras Municipal Engineering Service, the engineering subordinate may execute works which are within his powers of technical sanction. He may also execute works which are beyond his powers of technical sanction under the supervision of the Assistant Engineer (Highways) in the case of road works and the Assistant Engineer (Public Works Department) in the case of other works. He shall be in direct charge of the works unless otherwise ordered by a superior authority which accords technical sanction to the estimate.

5. *Inspection and test-check.*—(1) Municipal works shall be test-checked by a higher technical authority who is not in direct charge of its execution in order to ensure that the work is done generally in accordance with plans and estimates and to satisfy himself about the quality of the work. He may also do some check-measurement while making the test-check.

Provided that in the case of municipalities employing I Grade Municipal Engineers, works costing more than Rs. 25,000 only need be test-checked by a higher grade technical authority.

(2) The authorities competent to inspect and test-check the execution of municipal works shall be as shown below :—

Competent Authority.

Nature of work.	*Municipality in which there is an engineer of the I or II grade.*	*Municipality in which there is an engineer of the III or IV grade.*	*Municipality in which there is no municipal engineer.*
(1)	(2)	(3)	(4)
Road works ..	Superintending Engineers (Highways).	Superintending Engineers (Highways).	Divisional Engineers, (Highways).
Other works ..	Superintending Engineers (Public Works Department).	Superintending Engineers (Public Works Department).	Executive Engineers (Public Works Department).

(3) In the case of works in municipalities referred to in columns (3) and (4) above, the competent authority specified in column (1) of the table below may delegate his powers of inspection and test-check to the officer specified in the corresponding entry in column (2) thereof.

TABLE.

Competent authority.	*Officer to whom powers may be delegated.*
(1)	(2)
Superintending Engineer (Highways).	Divisional Engineer (Highways).
Divisional Engineer (Highways).	Assistant Engineer (Highways).
Superintending Engineer (Public Works Department).	Executive Engineer (Public Works Department).
Executive Engineer (Public Works Department).	Assistant Engineer (Public Works Department).

(G.O. No. 2276, L.A., dated 11th October 1944.)
(G.O. No. 1533, L.A., dated 9th September 1947.)
(G.O. No. 1930, L.A., dated 9th October 1952.)
(G.O. No. 727, L.A., dated 20th May 1954.)

(247) The Government have issued the following instructions in regard to classification of works as 'original works' and 'repairs'.

BUILDINGS.

(1) The term 'original works' indicates new construction whether of entirely new works or of additions and alterations to existing works, except as hereinafter provided, also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

(2) The term 'repairs' indicate primarily operations undertaken to maintain in proper condition (or to replace the wear and tear) of buildings in ordinary use. It also includes new constructions in circumstances indicated in Instruction (3).

(3) When a portion of an existing structure is to be replaced or remodelled (whether or not the change involves any dismantlement) and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling as the case may be, should be classed as 'original works' the cost (which should be estimated if not known) of the portion replaced or remodelled being credited to the estimate for 'original work' and debited to 'repairs'. In all other cases, the whole cost of the new work should be charged to 'repairs'.

Illustrations.—The cost of replacement of palmyra rafters by Karimarudu or a bamboo hurdling by teakwood reepers or of lime plastering by cement plastering should not be added to the capital cost of a building. The cost of deepening a well in order to restore the normal water-supply should not be added to the capital cost of the building; but the cost of replacement of country tiles by Mangalore tiles, and of replacing a mud compound wall by wall of brick in mortar plastered with cement, and replacement of a cement floor by stone slabs or tiles should be dealt with in the manner explained below.

(4) When a portion of an existing structure is to be dismantled for the reason that it is structurally unsound and it is to be replaced by a work which is not in material essentials the same as the work dismantled, e.g., thatched roof replaced by tiled roof, or by an addition, e.g., the extension of building, the mixed work shall, for purposes of determining the authority competent to sanction it, be treated as an "original work". In the estimate and in the accounts, the following points should however be observed:—

(*a*) If the new work costs more than the original cost of the work which it replaces, the whole cost should be first taken to original works but eventually the difference should be charged under 'original works' and the costs of the dismantled portions under 'repair'. The cost of the dismantled portion should be taken at its original cost of construction plus the cost of any additions subsequently made or where this is not known its estimated cost.

(*b*) If the new work does not cost more than the original cost of the dismantled portion, the difference between the two will be written off the capital account where they are kept and the entire cost of the new work charged under repairs.

NOTE 1.—In the case of buildings the capital value of a portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building in any *pro forma* account of its cost.

NOTE 2.—The cost of restoration or special repairs should not be added to the capital cost or present value unless such restoration or repairs add to the accommodation or involve replacement of the existing type of work by a work of a more expensive character.

(5) When an entire structure is reconstructed owing to the occurrence of fire, flood, earthquake, abnormal storm or other calamity or owing to wear and tear, the work should be treated as an original work and the cost of reconstruction as capital cost.

ROAD WORKS.

I. *Original works*.—(1) When an existing portion of a road, road bridge, causeway, embankment, ferry approach, protective or training works in connexion with a road or a cross-drainage work, is to be replaced or remodelled (whether or not the change involves any dismantlement) and the change results in improving the strength and stability of the structure, the whole cost of replacement or remodelling as the case may be should be debited to 'original works'. If, however, the work merely consists in restoring the structure or portion thereof to its previous condition the cost should be debited to 'repairs'.

(2) The following items of work should also be classified as 'original works' except when they fall under paragraph II (2) (*c*), (*d*) and (*e*) below:—

(*a*) Widening the formation or metalled width of a road, cutting back a hill side to improve vision at curves.

(*b*) Improvements of alignment or gradients or change of grade in roads or approaches of bridges and causeways.

(*c*) Construction or reconstruction or remodelling of bridges, culverts, causeways, embankments, ferry approaches, protective or training works in connexion with a road except when the cost of the work does not exceed Rs. 500.

(*d*) Providing improved surfacing of (1) surface dressing, (2) asphaltic concrete, (3) premixed asphalt macadam, (4) bitumen grout, (5) bitumen semigrout, (6) premixed carpets, (7) cement concrete and (8) cement macadam subject to paragraph II (2) (*c*) and (3) below.

(*e*) Metalling of unmetalled roads.

(*f*) Special repairs to roads due to improper maintenance for a series of years or to any special heavy traffic moving on the road owing to extraordinary circumstances.

II. *Repairs.*—(1) All works necessary for the upkeep of the road embankment or surface and all works including patch works and renewals to road surface necessary to replace the ordinary wear and tear to which the road is subject, all works necessary to maintain bridges, culverts, causeways, ferry approaches, protective and training works, etc., in proper condition shall be debited to repairs.

(2) In addition the cost of the following works shall also be debited to repairs:—

(*a*) Providing super-elevation at curves, cutting side drains or widening and deepening the existing side drains.

(*b*) Improvements to or reconstruction of the surface on a road in some metal different from the one used at the time of construction of the road to withstand the altered conditions of traffic.

(*c*) The construction or reconstruction of road surface in different methods for purposes of experiment where the cost does not exceed Rs. 1,000.

(*d*) All works included under original works, I (2) (*b*) the cost of which does not exceed Rs. 1,000.

(*e*) All works of construction or reconstruction or remodelling of bridges, culverts, causeways, embankments, ferry approaches protective or training works in connexion with a road classed under original works, where the cost does not exceed Rs. 500.

(*f*) Surface dressing with precoated chips.

(G.O. No. 1910, L.A., dated 25th June 1942.)
(G.O. No. 1830, L.A., dated 5th September 1949.)

(248) Municipal Councils should as far as possible adopt the District Board schedule of rates for their respective areas for works done to the same specification.

(G.O. No. 882, L.A., dated 21st January 1949.)

(249) The selection of works rests with the municipal councils. All estimates may be countersigned by the chairman and laid before the municipal council for sanction. A copy of the resolution of the council passed thereon should accompany all estimates needing the approval of the Superintending Engineer.

(Article 299 of Municipal Account Code.)

(250) No new work shall be commenced until the plans and estimates have been passed and on allotment made by the proper authority and the amount or the allotment granted shall in no case be executed without proper sanction.

No repair work should be commenced until the necessary funds have been allotted by competent authority. Unavoidable expense in investigating any project and in preparing survey plans and estimates may be incurred, however, on the authority of the Commissioner when the project has been sanctioned.

(Article 300 of Municipal Account Code.)

(251) Emergent works however may, with the Commissioner's approval be commenced in anticipation of sanction provided that regular estimates are submitted at the earliest possible date.

(Article 301 of the Municipal Account Code.)

(252) (*a*) All plans for construction of buildings for educational purposes shall be sent to the Director of Public Instruction, Madras for approval:

Provided that in respect of any work costing not more than Rs. 5,000 the approval of the Director of Public Instruction need not be obtained if the plans are prepared by qualified Engineers and got approved by the District Educational Officer or the Inspectress of Girls' Schools as the case may be, before the works are commenced.

In regard to schemes in respect of which the expenditure is not entirely from the funds of municipal councils and partly from public donations only the plan need be sent to the Director of Public Instruction for approval in the first instance. After the plans are approved by him the estimates shall be got tenchnically sanctioned by the authority who is competent to accord such sanction in respect of buildings other than educational. It shall be however open to the Director of Public Instruction to call for the estimates wherever necessary for scrutiny by the Joint Consulting Architect to Government.

(*b*) Plans for educational buildings which do not conform to the standard designs and estimates for works costing more than Rs. 50,000 should be scrutinized in the educational branch of the Chief Engineer's office. Other plans and estimates for grant-in-aid work costing Rs. 50,000 or less may be disposed of by the Director of Public Instruction himself, if they conform to the standard design issued by the Public Works Department, the educational branch of the Chief Engineer's office being consulted if the Director deems necessary in any particular case. In cases where municipal councils expect aid from provincial funds plans and estimates shall be approved by the Director of Public Instruction in consultation with the Joint Consulting Architect to Government. Revised estimates consequent on the adoption of the rates in the current schedule of rates need not be sent to the Director of Public Instruction for approval unless a change in the design is involved.

(*c*) If the plans for the construction for thatched sheds are not in accordance with any approved type design, approval of the District Educational Officer, or the Inspectress of Girls' Schools as the case may be should be otained for such plans or the estimates if the plans are in accordance with any type design.

(*d*) Estimates for repairs to school buildings should be approved by the Director of Public Instruction if the estimate cost exceeds Rs. 5,000 or if substantial structural alterations of the building are involved.

(*e*) As regards sites for school buildings the approval of an officer of the Public Works Department not below the rank of Executive Engineer shall be obtained in the case of works costing more than Rs. 10,000 in the case of municipalities employing engineers of the first or second grade and Rs. 40,000 in the case of other municipalities. For this purpose the proposal should be accompanied by a sketch showing the site or sites and also a report as to the surveys and levels taken, trial pits dug and the examination of sub-soil in the name and designation of the officer who made these observations. In the case of other schools if a municipal council employs an engineer of its own, it will be sufficient to get his approval to the site. In all cases in which municipal councils do not employ engineers of their own, the approval of the Executive Engineer concerned should be obtained for the sites selected for the school building.

(Article 304-AA of Municipal Account Code.)

(253) Estimates for works should be drawn up in form No. 76 and will consist of four parts—a report, a specification, detailed statement of measurements and quantities and abstract showing the total estimated cost of each item.

(Article 306 of Municipal Account Code.)

(254) The rates provided in the estimates should agree with those in the schedule of rates; but if from any cause these are not considered sufficient, a detailed statement must be prepared, showing the manner in which the rates used in the estimate have been arrived at. If the rates are higher than what have hitherto sufficed, it will be necessary to furnish detailed data in support of the rates proposed. If the rates are due to the higher prices of stock, this must not only be stated, but similar details should be given proving the statement and the higher rates will then be sanctioned.

(Article 307 of Municipal Account Code.)

(255) In addition to the usual charge of five per cent for unforeseen contingencies, all incidental expenditure which can be foreseen such as compensation for, or cost of land, sheds for workmen and stores, etc., should be separately provided for in the estimates. The amount provided for unforesseen contingencies should not be utilized except under the special sanction of the Commissioner which should be given only when specific charges are not provided for in the estimate are required to be met.

NOTE (1).—Petty supervision and contingencies should not be included in the tender notice schedules of items of work.

NOTE (2).—In order to obviate delay in commencing the execution of works involving the acquisition of land a separate estimate for the cost of such acquisition shall be framed and sanctioned as soon as the work has received administrative approval and the site has been approved and accepted as suitable. The acquisition of the land may then be proceeded with at once without waiting for technical sanction to the estimate for the work itself.

(Article 308 of Municipal Account Code.)

(256) Estimates for new roads should give the rate per mile of each kind of work such as earth work, metalling, etc.

(Article 309 of Municipal Account Code.)

(257) The authority granted by a sanction to an estimate must be looked upon as strictly limited to the precise objects for which the estimate was intended to provide and accordingly any anticipated or actual saving on a sanctioned estimate for a definite project should not without special authority, be applied to carry out additional works not contemplated in the original project or not fairly contingent on its actual execution.

(Article 310 of Municipal Account Code.)

(258) Centage charges should be levied as shown below, for the scrutiny and sanction of estimates for works (other than those relating to water-supply and drainage schemes and the works financed from the Central Road Fund) relating to Municipal Councils by the officers of the Highways Department.

Works.	*Rate of centage charges.*
For scrutiny and sanction of estimates by officers of the Highways Department—	
(1) Original estimates.	One per cent on the estimated cost of the work excluding the cost of the land subject to a minimum or Rs. 5 in the case estimates to be sanctioned by the Divisional Engineer (Highways) and Rs. 50 by Superintending Engineer (Highways).
(2) Revised estimates—	
(*a*) were the revision of estimates is the results of happenings over which the municipal council has no control.	One per cent of the difference between the original and revised estimate subject to a minimum of Rs. 30.
(*b*) when the revision involves change in design and is at the instance of the municipal Council or is necessiated by its fault.	Additional centage charges calculated at one per cent on the total revised amount of the affected items, subject to a minimum of Rs. 30.

(G.O. No. 1087, L.A., dated 12th May 1949.)

(259) In the case of municipal works which are financed partly or wholly by grants from State funds and for which plans and estimates are prepared or scrutinized by the Public Works Department, the centage charges payable by the municipal councils to the Public Works Department for preparation and scrutiny of plans and estimates may be debited to the estimates for the works and grants claimed in respect of such charges.

(G.O. No. 795, L.A., dated 12th January 1943.)

(260) Municipal councils should pay centage charges within one month's time from the date of receipt of the letter of demand and in the event of delay, interest will be charged from the date of demand to the date of payment at the rate applicable to ordinary loans to local bodies at the time. The expenditure incurred for the payment of interest is liable to be surcharged on the person or persons responsible.

(G.O. No. 3301, L.A., dated 4th November 1942, and Memorandum No. 2194-1-G, L.A., dated 30th March 1943.)

(261) *Agencies for execution of works.*—All works are varied out either by contract or departmental agency in accordance with rules or instructions.

78. INVITATION OF TENDERS FOR MUNICIPAL WORKS.

The Executive Authority of a municipal council shall invite tenders for every contract for the execution of a work the estimated cost of which exceeds one thousand five hundred rupees :

Provided that the invitation of tenders may be dispensed with in the case of contracts for the execution of works relating to War, A.R.P. and Civil Defence.

(G.Os. No. 1230, L.A., dated 1st March 1943, and No. 1169, **L.A.**, dated 30th May 1953.)

(262) *Registration of contractors.*—The following instructions have been issued by the Government in respect of registration of contractors for the execution of municipal works:—

1. A register of contractors shall be maintained by the Municipal Engineer (or by the Executive Authority where there is no Municipal Engineer) and it shall be treated as confidential.

2. The register of contractors shall be in Municipal Form No. 202.

3. (1) The register of contractors shall be kept up to date. The Municipal Engineer shall scrutinize the register at least once in six months and sign it in token of his scrutiny. Any changes in the register considered necessary by the Municipal Engineer shall be referred by him to the Executive Authority for orders. The Executive Authority shall pass orders on the changes, if any, proposed by the Municipal Engineer and shall record his reasons for the changes, if any, ordered by him. The changes if any ordered by the Executive Authority shall be made in the register. Where there is no Municipal Engineer, his functions shall be exercised by the Executive Authority.

(2) In the remarks column of the register, the qualifications of the contractor, the quality of works previously executed by him, and all other relevant particulars shall be entered.

(3) Any person desirous of being registered as a contractor shall apply to the Municipal Engineer (or the Executive Authority where there is no Municipal Engineer) enclosing a treasury receipt for the fee fixed by the municipal council under sub-clause (7) and stating his qualifications and previous experience. The Municipal Engineer shall make a full enquiry and submit the application to the Executive Authority with the record of the enquiry made by him and his recommendations in regard to the particulars mentioned in columns (4) and (5) of the register. The Executive Authority shall pass orders on the application, recording his reasons for the changes, if any, made by him. The Municipal Engineer shall, if so

directed by the Executive Authority, enter the name of the applicant in the register and communicate the orders of the Executive Authority in regard to the particulars mentioned in columns (4) and (5) of the register to the contractor confidentially. Where there is no Municipal Engineer, his functions shall be exercised by the Executive Authority.

(4) An appeal shall lie to the Chief Engineer (General) against the orders of the Executive Authority. Such appeal shall be preferred through the Municipal Engineer (where there is one) and the Executive Authority, within seven days from the date of receipt by the contractor of the orders on his application. The orders of the Chief Engineer on such appeal shall be final.

(5) The register and connected records shall be available for the perusal of the Audit or the Supervising Officer who shall bring to the notice of the Chief Engineer (General) any material irregularities.

(6) The Chief Engineer (General) may direct the inclusion in the register or the removal therefrom of the name of any contractor or the addition to or the modification of any of the entries in columns (4), (5) and (7) of the register. On receipt of such a direction, the necessary entries or corrections shall be made as if they had been ordered by the Executive Authority in accordance with sub-clause (1) or sub-clause (3).

(7) The municipal council may fix a fee not exceeding Rs. 25 to be paid by the applicant for registration as a contractor. The fee so fixed shall be paid to the municipal council by any person whose name is directed to be included in the register of contractors by the Chief Engineer (General) under sub-clause (6).

(8) The particulars in columns (4) and (5) of the register should not be divulged to others.

(9) Applications for registration of contractors shall be invited by the Executive Authority—

(*a*) by a notice in the chief language or languages of the district pasted at the office of the municipal council and such other public offices as the executive authority may deem fit; and

(*b*) wherever possible by advertisement in one or more newspapers circulating in the district.

(10) The fee to be levied for the registration of contractors shall not vary with the monetary limit fixed for each contractor, but shall be at a uniform rate not exceeding the maximum limit of Rs. 25 fixed by the Government.

(11) A tender register shall be maintained by municipal councils in Municipal Form No. 203. The tender register shall be maintained by the Municipal Engineer. He shall scrutinize the entries in the register and certify as to their correctness with reference to the original tenders which shall be preserved and made available for audit. He shall submit the tender register and the tenders to the Executive Authority with his recommendations. The Executive Authority shall place them before the authority competent to select the tender with his recommendations. Where there is no Municipal Engineer the Executive Authority shall maintain the register, scrutinize the entries therein and certify as to the correctness of the tabulation.

(G.O. No. 163, L.A., dated 6th February 1952.)
(G.O. No. 1430, L.A., dated 1st July 1953.)

(263) Tender notices should be prepared and issued by the Municipal Engineer. If there is no Municipal Engineer they should be issued by the municipal commissioner. Before the issue of the tender notices the approval of the authority which accords technical sanction to the estimates should be obtained for the tender notices. There should be no delay in according such approval.

In the case of educational buildings the tender notice should be dealt with by the municipal council or the Executive Engineer, Public Works Department, as the case may be, if the technical sanction for the plans

and estimates of the buildings was accorded by them. In all other cases where technical sanction was accorded by the Superintending Engineer, Chief Engineer or by Government the tender notice should be dealt with by the Superintending Engineer, Public Works Department; only.

(G.Os. No. 114, L.A., dated 20th January 1944, No. 1919, Education, dated 3rd July 1950, and No. 2798, Education, dated 25th October 1951.)

(264) *Invitation of tenders.*—The following instructions have been issued by the Government for invitation of tenders for municipal works and for the supply of materials required for the execution of the works:—

(1) Tenders in sealed covers should be invited by the Executive Authority in the most open and public manner possible—

(*a*) by a notice in the chief language or languages of the district, pasted at the office of the municipal council and at such other public places as the Executive Authority may deem fit; and

(*b*) wherever possible, by advertisement in one or more newspapers circulating in the district.

(2) Every advertisement or notice should state—

(i) when and where the contract documents may be inspected;

(ii) the precise form of tendering, that is, whether it should be at a specified percentage below or above the estimate rates, or whether definite rates should be quoted for each item of work included in the schedule;

(iii) when and where tenders are to be submitted;

(iv) when and where they are to be opened;

(v) the amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted;

(vi) the authority competent to accept the tender; and

(vii) that the authority competent to accept the tender reserves the right to reject any or all of the tenders received, without assigning any reasons.

(G.O. No. 1818, L.A., dated 11th September 1952.)

(265) The terms of a tender notice and tender should be clear and definite and free from vagueness. Where tenderers are asked to quote their percentage above or below estimates, they should be required to quote so much above or below estimate *rates* without reference to estimate amounts.

(G.O. No. 2570, L.A., dated 29th August 1942.)

(266) Municipal councils should collect fees for tender and agreement forms on the following scale:—

Tender form	Four annas.
Agreement from	One rupee (inclusive of stamp charges).
Combined tender and agreement form	One rupee and eight annas.

Fees for plans and specifications may be levied by municipal councils according to the circumstances of each case.

(G.O. No. 1730, L.A., dated 13th May 1940.)

(267) Tenders for the supply of road materials should not be invited for period exceeding one year at a time.

(G.O. No. 1594, L.A., dated 24th April 1936.)

(268) *Disposal of tenders.*—The Government have issued the following instructions regarding disposal of tenders:—

(1) Other things being equal the lowest tender should ordinarily be accepted. Where it is considered undesirable to accept the lowest tender the reasons should be clearly recorded in writing and made available for audit.

(2) In selecting tenders for electrical and mechanical plant and equipment the tendered price is not the only factor to be considered; particular attention should be paid to efficiency, running cost, reliability of guarantees, necessity for repair and attention, saving in spare parts due to standardization, suitability for the purpose in view and technical qualifications and financial standing of the tenderer.

(3) Where the capacity for work and the intergity of a tenderer are not known, his tender need not necessarily be rejected , extra security of 5 or 10 per cent should be taken where circumstances warrant such a course.

(4) Where the lowest tender is rejected for recorded reasons, the next lowest tender should be accepted, unless adequate grounds can be recorded for rejecting that tender also.

(5) In no case should a tender be accepted at other than the rates specified in that tender.

(6) There should be no avoidable delay in the disposal of tenders after they are opened. Ordinarily they should be disposed of within a week of the date of opening and in no case should the period exceed one month. The tenders should be opened by the Executive Authority of the municipal council at the place and on the last date specified in the tender notice for the submission of tenders. The tenderers should be informed accordingly. The knowledge that all tenders will receive impartial consideration will encourage tenderers to quote the lowest economic rates and the local body will derive the maximum benefit of the tender system. When valid tenders at or below estimate rates in respect of a work have been received they should be disposed of by the contract committee or the council as the case may be in accordance with the instructions above. If for any reason, it is proposed to reject all the tenders and invite fresh ones, the circumstances should be reported to Government and their orders obtained. Fresh tenders should not be invited before the receipt of the orders of the Government. If, however, single tenders at or below estimate rates are received, the municipal council or the contract committee, as the case may be, may at its discretion, reject such tenders and invite fresh ones without reference to Government.

When no tenders are received or when tenders at rates in excess of the estimate rates are received it should be ascertained whether the non-receipt of tenders at or below estimate rates is due to the inadequacy of the rates provided in the estimates and, if so, the estimates should be revised and fresh tenders called for. The Municipal Engineer or the supervisor or overseer, as the case may be, should in such cases place on record his views as to which of the rates should be increased, to what extent and for what reasons. If the non-receipt of tenders at or below estimate rates is not due to the inadequacy of the rates or if even, after a revision of rates and a fresh invitation of tenders no tenders at or below estimate rates are received, the works should be executed departmentally if the municipal council employs an Engineer of its own, but if the council employs no Engineer, the matter should be reported to Government for orders.

In special cases where, owing to urgency or other reasons, the above procedure cannot be followed tenders at rates exceeding estimate rates by not more than 5 per cent may be accepted without outside sanction.

Tenders which exceed the estimate rates by more than 5 per cent may be accepted after obtaining the previous approval of the authorities specified below:—

Estimated cost of the works.	*Authority whose previous approval should be obtained for the acceptance of tenders above estimate rates.*	
	Road works.	*Other works.*
(1)	(2)	(3)
Not exceeding Rs. 3 lakhs.	(*a*) Superintending Engineer (Highways) if the tender exceeds the estimate rate by not more than 25 per cent.	(*a*) Superintending Engineer (Public Works Department) if the tender rate exceeds the estimate rate by not more than 25 per cent.
	(*b*) Chief Engineer (Highways) if the tender rate exceeds the estimate rate by more than 25 per cent but not more than 40 per cent.	(*b*) Chief Engineer (Buildings) if the tender rate exceeds the estimate rate by more than 25 per cent but not more than 40 per cent.
	(*c*) Government (Local Administration Department) if the tender rate exceeds the estimate rate by more than 40 per cent.	(c) Government, if the tender rate exceeds the estimate rate by more than 40 per cent.
Exceeding Rs. 3 lakhs but not exceeding Rs. 5 lakhs.	(*a*) Chief Engineer (Highways) if the tender rate exceeds the estimate rate by not more than 40 per cent.	(*a*) Chief Engineer (Buildings) if the tender rate exceeds the extimate rate by not more than 40 per cent.
	(*b*) Government Local Administration Department) if the tender rate exceeds the estimate rate by more than 40 per cent.	(*b*) Government, if the tender rate exceeds the estimate rate by more than 40 per cent.
Exceeding Rs. 5 lakhs ..	Government (Local Administration Department).	Government.

The authority competent to sanction the excess should be decided with reference to the total amount for all items included in the tender. In the case also of works which are to be executed as job works or on contracts on quotations, the sanction of the authorities specified above should be obtained for the acceptance of rates in excess of estimate rates.

The following procedure should be followed in regard to settlement of contracts for all capital works like school buildings towards the cost of which Government give full or partial grants:—

(1) Tenders for all works, to be executed by contract agency, whether capital or repair, shall be invited by the Executive Authority of the municipality which shall place them before the Committee referred in section 68 (1) of the Madras District Municipalities Act, or the municipal council [vide section 68 (2) of the Act] as the case may be.

(2) The Committee referred to in (1) above or the municipal council, sa the case may be, shall dispose of the tenders finally in all cases in which it proposes to accept the lowest tender.

(3) Every case in which the Committee or the municipal council considers that the lowest tender should not be accepted shall be immediately reported to the Government by the Commissioner with the recommendations of the committee or the council as the case may be, and it shall be open to the Government to pass such orders as they deem fit.

(4) The committee or the municipal council as the case may be shall dispose of the tenders in accordance with orders passed by the Government, failing which no grant will be admissible for the work.

A record of the accepted rates of tenders for all kinds of municipal works (including printing work) and for the supply of articles should be made in the proceedings of the meetings of the contract committee or the municipal council at which such tenders are accepted.

(G.Os. No. 2830, L.A., dated 29th July 1937, No. 1620, L.A., dated 4th May 1940, No. 1889, L.A., dated 23rd May 1940, No. 1856, L.A., dated 22nd June 1942, No. 1842, L.A., dated 8th June 1943, No. 2756, L.A., dated 28th September 1943, No. 1571, L.A., dated 24th July 1945, No. 1237, L.A., dated 16th July 1946, No. 1865, L.A., dated 16th November 1947, and No. 241, L.A., dated 4th February 1953.)

(269) *Payment to contractors and contract certificate.*—Payment for work done or materials delivered should be made as a rule on a contract certificate in Form No. 83 showing the quantities and value of work executed, the quantities entered being duly attested by the Engineer, Supervisor or Overseer. Such payments will be treated as payments on account subject to adjustment on the final bill.

(Article 338 of Municipal Account Code.)

(270) Payments to contractors and suppliers should be made by means of cheques drawn in their favour. Such cheques should be delivered to them direct and not through the Engineer, Supervisor, Overseer or Maistri.

(Article 339 of Municipal Account Code.)

(271) Every payment to a contractor should be on account of some particular work and not on general account. Advances are not also permissible. Payments in anticipation of measurements should also never be made.

(Article 340 of Municipal Account Code.)

(272) Whenever a payment is made to a contractor the whole quantity of the work executed up to date, on account of which the payment is made should always be shown in the contract certificate. When a work has been checkmeasured before payment, the fact should be noted in the contract certificate.

(Article 341 of Municipal Account Code.)

(273) Contract certificates should not be paid until they have been carefully checked in regard to measurements with those recorded in the measurement books and in other respects with estimates and agreements.

(Article 342 of Municipal Account Code.)

(274) Reimbursement to contractors of the amounts paid by them on account to tolls or seigniorage otherwise than through rates is strictly prohibited.

(Article 343 of Municipal Account Code.)

(275) The accounts relating to contractors should be kept as personal account of tolls or seigniorage otherwise than through rates is strictly each contractor. The entries in the debtor side show the payments made to the contractors and those on the creditor side, the value of work done as shown in the contract certificates passed from time to time. The account should embrace all transactions to which the contractor is a party, whether relating to one or several works, or to materials purchased from him and should show the number and amount of each passed bill and certificate with a brief entry of the name of the work, the number and amount of each cheque and the balance due to or from the contractor on account of each

work not settled up in full. When there are balances due to contractors on more than one certificate, the amount due on each certificate should be detailed in the ledger. The value of materials made over to a contractor should be debited to his account and receipt for the value thereof taken from him in support of the debit. The contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals when he happens to be at the municipal office.

NOTE.—The ledger should be maintained by the manager or accountant of the municipal office.

(Article 344 of Municipal Account Code.)

(276) The accounts of the contractors should be closed without delay on the completion of the contract.

NOTE.—When contractors are paid up in full on completion of each work the contractor's ledger need not be maintained.

(Article 345 of Municipal Account Code.)

(277) In all agreements entered into with contractors in respect of major works the estimated cost of which is Rs. 50,000 and above, the Executive Authorities of municipal councils should see that provision is invariably made for settlement of disputes between the local body and the contractor by arbitration by an authority appointed by the Government for the purpose.

(G.O. No. 2689, L.A., dated 8th July 1939.)

(278) The Government have ordered that the authorities specified below should be arbitrators in respect of disputes between contractors and municipal councils arising in the class of works shown against them:—

	District in which works lie. (1)	*Arbitrator.* (2)
1	Tiruchirappalli, Madurai Ramanathapuram, Tirunelveli, Coimbatore and the Nilgiris.	Superintending Engineer (Highways), Madras Circle.
2	Salem, North Arcot, Chingleput, South Arcot and Tanjore.	Superintending Engineer, Tiruchirapalli Circle.
3	Malabar and South Kanara ..	Superintending Engineer, Madras Circle.

(G.O. No. 1621, L.A., dated 29th April 1943.)

(G.O. No. 1101, L.A., dated 27th June 1947.)

(Memo. No. 125539, L. 154-4, L.A., dated 14th February 1955.)

(279) *Departmental execution of works.*—The Government have issued the following instructions relating to departmental execution of works in municipalities which have an engineer and the accounting of expenditure connected therewith:—

Except emergent works executed under section 15 of the Madras District Municipalities Act no work should be taken up for execution departmentally without the previous approval of the contract committee when the value of the work does not exceed one thousand rupees and that of the council, when the value exceeds one thousand rupees.

1. All articles or materials purchased for departmental works will ordinarily be paid on bill in M.F. No. 87 supported by suppliers' bills. If, however, it is not possible or convenient to obtain from the supplier a receipt in the above form, the receipt given by the supplier may be accepted, but the purpose for which the articles were purchased and a certificate as to the correctness of the claim, the quality of the supplies and the reasonableness of the rate as provided in M.F. No. 87 should be recorded on the receipt. A numerical account of materials should be maintained by the Engineer or Overseer giving a continuous record of the receipts, issues and balances; this account should be maintained separately for each work in M.F. No. 89. Supplies of road metal and other materials purchased separately for each work should be entered as receipts and the issues for the work as expenditure, the balance being arrived at in the column provided for the purpose on the completion of the work or at the end of each month, whichever is earlier. When materials are transferred from one work to another, they should be

shown as minus entries in the account of the former work and as receipts in the account of the latter, necessary indication being given to the other work in each of the two accounts. Where materials are used from general stock, the receipt for the individual works should be entered in M.F. No. 89 the necessary debit being given to the general stock account.

2. In the case of road metal and gravel, the general principle of measurement and check-measurement before spreading should be followed and a record kept in the measurement book also, the measurements being taken by the Overseer and check-measurement by the Engineer.

3. All labour employed on departmental works should be booked on nominal muster rolls prepared by the Overseer. The Municipal Engineer should check them as often as possible, leaving a note of such check on the nominal muster roll itself. The nominal muster roll should be passed for payment by the Engineer before payment is made.

4. *Payments.*—The Engineer may be given a temporary imprest, commensurate with the requirements of the work or works, of an amount not exceeding four hundred rupees. Payments for labour and for materials purchased will ordinarily be made by the Engineer directly from this imprest, suppliers' bills for materials exceeding Rs. 50 in value being forwarded to the Commissioner for payment by him direct.

5. *Accounting of imprest.*—The imprest given to the Engineer from time to time will be debited to 'Advances Recoverable' and entered in the Register of Advances Recoverable as advances made to the Municipal Engineer for departmental works and its adjustment watched in the accounts branch under the Commissioner. The Engineer will maintain one imprest account in respect of all departmental works in M.F. No. 86. All payments made by him whether for materials purchased for the specific work or for labour should be recorded in this register, classified for each work separately, giving imprest voucher numbers in the order of payment. This account will be closed when the imprest begins to run short and in any case at the end of each month and a copy thereof sent to the Commissioner along with the connected vouchers, whereon should be noted a reference to the relevant sanctioned estimate and a copy of the materials account together with an application for additional imprest, if any, is required. A statement showing the materials taken from the stores and used on work should also be forwarded. The accounts branch under the Commissioner will check the imprest vouchers with reference to the estimate and schedule of rates as also the correctness of the imprest account and get it passed by the Commissioner. The additional imprest will, if need be, be sanctioned by the Commissioner. Disallowance, if any, made should be communicated to the Engineer to enable him to make a note of it in his imprest account, raise the imprest balance to that extent and to take such further action as may be necessary in the matter.

6. *Adjustment in accounts.*—An adjustment voucher (Transfer entry voucher, crediting 'Advances Recoverable' and debiting the respective work) will then be prepared in the accounts branch, enclosing the imprest vouchers to the extent they have been passed, showing the expenditure against each work separately. The month's expenditure will then be posted in the Register of Estimates and Allotments, when the estimated cost of the individual work is Rs. 500 and under. All payments made by the Commissioner direct in respect of larger bills of supplies will also be posted in this register as and when they are made.

In case of materials transferred to a work from other works or from general stock besides making entries promptly in the accounts of materials adjustment vouchers should be prepared and sent to the account branch immediately after the materials are transferred. It will be the responsibility of the accounts branch thereafter to see that the necessary adjustment is carried out in the month in which the transaction takes place in the account and the Register of Estimates and Allotments and also in the Register of Works, when the estimated cost of work exceeds Rs. 500.

7. *Record of work done and completion report.*—As soon as any work which is susceptible of measurement is completed, or in the case of large original works as often as necessary, the overseer should take the measurements and record them in a measurement book. The Engineer should check-measure the work as early as possible and in any case not later than a month after the measurements concerned have been recorded. An abstract of such measurement and check-measurement should, in all cases, be given in Part II of the Nominal Muster Rolls from time to time. The final nominal muster roll should contain besides the abstract of work done details of the value of materials used on the work. The materials issued should be recorded in the measurement books at the time of issue. The abstract should serve the purpose of comparing the work done with the sanctioned estimate.

In regard to larger works estimated to cost more than Rs. 500, details of work done as measured and check-measured should be given in Form P.W.A. Form No. 10 Works Abstract—which should accompany the account to be submitted to the Commissioner. This abstract will enable the municipal accountant to write up the Work Register month after month. At the close of each work the Work Register should give a complete outturn of work done. Though the Register of Works is primarily a record of the main accounts branch of the municipal office, the Municipal Engineer shall also scrutinize it at least once every month.

To facilitate proper accounting and checking even in respect of works estimated to cost Rs. 500 and less, works abstract in P.W.A. Form 11 should be maintained and submitted to the Commissioner along with the account.

The columns of the P.W.A. forms mentioned in the preceding sub-paragraphs need be used only to the extent necessary.

Soon after the completion of a work the Municipal Engineer will forward to the Commissioner a completion report in the prescribed form in terms of the sanctioned estimate. The completion report will be placed before the council for approval or sanction of deviations, if any, which need such sanction.

8. *Unused materials and imprest balance.*—Unused materials, if any, should be disposed of in the manner indicated below with the approval of the Commissioner—

(1) using them on some other work, or

(2) taking to stores, or

(3) selling them in public auction. Whatever method is adopted necessary rebate should be given under the total expenditure in the completion report.

Immediately after completion of work the Municipal Engineer should refund the balance of the temporary imprest with him unless it is required for completion of other works already taken on hand.

(G.O. No. 2373, L.A., dated 13th August 1943.)

(G.O. No. 178, L.A., dated 30th January 1953.)

(280) The Government have issued the following instructions relating to the departmental execution of works in municipalities which do not have an engineer and the accounting of expenditure connected therewith:—

Except emergent works executed under section 15 of the Madras District Municipalities Act no work should be taken for execution departmentally without the previous approval of the Contract Committee when the value of the work does not exceed one thousand rupees and that the council, when the value exceeds one thousand rupees.

1. All articles or materials purchased for departmental works will ordinarily be paid on bills in M.F. No. 87 supported by suppliers' bills. If, however, it is not possible or convenient to obtain from the supplier a receipt in the above form, the receipt given by the supplier may be accepted, but the purpose for which the articles were purchased and a certificate

as to the correctness of the claim, the quality of the supplies and the reasonableness of the rate as provided in M.F. No. 87 should be recorded on the receipt. A numerical account of materials should be maintained by the engineer or overseer giving a continuous record of the receipts issues and balances; this account should be maintained separately for each work in M.F. No. 89. Supplies of road metal and other materials purchased separately for each work should be entered as receipts and the issues for the work as expenditure the balance being arrived at in the column provided for the purpose on the completion of the work or at the end of the month, whichever is earlier. When materials are transferred from one work to another, they should be shown as minus entries in the accounts of the former work and as receipts in the account of the latter, necessary indication being given to the other work in each of the two accounts. Where materials are used, from general stock, the receipt for individual works should be entered in M.F. No. 89 the necessary debit being given to the general stock account.

2. In the case of road metal and gravel, the general principle of measurement and checkmeasurement before spreading should be followed and a record kept in the measurement book also, the measurements being taken by the overseer and checkmeasurement by the engineer. If there is no overseer the measurement should be recorded by the supervisor and checkmeasured in the usual manner.

3. All labour employed on departmental works should be booked on nominal muster rolls prepared by the overseer or in municipalities in which there is no overseer, by the Supervisor. The Municipal Commissioner should check them as often as possible, leaving a note of such check on the nominal muster roll itself. The nominal muster roll should be passed for payment by the Commissioner before payment is made.

4. *Payments*.—The supervisor may be given a temporary imprest, commensurate with the requirements of the work or works, of an amount not exceeding one hundred rupees. Payment for labour and for materials purchased will ordinarily be made by the supervisor directly from this imprest; supplies bills for materials exceeding Rs. 25 in value being forwarded to the Commissioner for payment by him direct. The Municipal Commissioner should check the balance of imprest money with the supervisor whenever possible, at least once a quater and record a certificate on the imprest account as under:—

"Certified that the imprest balance of Rs. (in words) was checked by me and found correct.

Commissioner

Date

5. *Accounting of imprest.*—The imprest given to the supervisor from time to time will be debited to "Advances Recoverable" and entered in the Register of Advances Recoverable as advances made to the supervisor for departmental works and its adjustment watched in the accounts branch under the Commissioner. The Supervisor will maintain one imprest account in respect of all departmental works in M.F. No. 86. All payments made by him whether for materials purchased for the specific work or for labour should be recorded in this register, classified for each work separately giving imprest voucher numbers in the order of payment. This account will be closed when the imprest begins to run short and in any case three days before the close of the month and a copy thereof sent to the Commissioner along with the connected vouchers, whereon should be noted a reference to the relevant sanctioned estimate and a copy of the materials account together with an application for additional imprest, if any, is required. A statement showing the materials taken from the stores and used on work should also be forwarded. The accounts branch under the Commissioner will check the imprest vouchers with reference to the estimate and scheduled of rates as also the correctness of the imprest account and get it passed by the Commissioner. The additional imprest will, if need be, be sanctioned by the Commissioner. Disallowance, if any, made should be communicated to the supervisor to enable him to make a note of it in his imprest account, raise the imprest balance to that extent and to take such further action as may be necessary in the matter.

6. *Adjustment in accounts.*—An adjustment voucher (transfer entry voucher), crediting 'Advances Recoverable' and debiting the respective work, will then be prepared in the accounts branch, enclosing the imprest vouchers to the extent they have been passed showing the expenditure against each work separately. The month's expenditure will then be posted in the Register of Estimates and Allotments, when the estimated cost of the individual work is Rs. 500 and under. All payments made by the Commissioner direct in respect of larger bills of supplies will aslo be posted in this register as and when they are made.

In the case of materials transferred to a work from other works or from general stock, besides making entries promptly in the account of materials adjustment vouchers should be prepared and sent to the accounts branch immediately after the materials are transferred. It will be the responsibility of the accounts branch thereafter to see that the necessary adjustment is carried out in the month in which the transaction takes place in the account and the Register of Estimates and Allotments and also in the Register of Works, when the estimated cost of the work exceed Rs. 500.

7. *Record of work done and completion report.*—As soon as any work which is susceptible of measurement is completed, or in the case of large original works as often as necessary, the overseer or in municipalities where there is no overseer, the supervisor should take the measurements and record them in a measurement book. The supervisor (or the Municipal Commissioner in municipalities in which there is no overseer) should check-measure the works as early as possible and in any case not later than a month after the measurements concerned have been recorded. An abstract of such measurement and checkmeasurement, should, in all cases, be given in Part II of the nominal muster rolls from time to time. The final nominal muster roll should contain besides the abstract of work done details of the value of materials used on the work. The material issued should be recorded in the measurement books at the time of issue. The abstract should serve the purpose of comparing the work done with the sanctioned estimate.

In regard to larger works estimated to cost more than Rs. 500 details of work done as measured and checkmeasured should be given in form P.W.A Form No. 10 works abstract—which should accompany the account to be submitted to the Commissioner. This abstact will enable the municipal accountant to write up the work register month after month. At the close of each work the work register should give a complete outturn of work done. Though the register of work is primarily a record of the main accounts branch of the municipal office, the supervisor shall also scrutinize it at least once every month.

To facilitate proper accounting and checking, even in respect of works estimated to cost Rs. 500 and less, works abstract in P.W.A. Form No. 11 should be maintained and submitted to the Commissioner along with the account.

The columns of the P.W.A. Forms mentioned in the preceding sub-paragraphs need be used only to the extent necessary.

Soon after the completion of a work the supervisor will forward to the Commissioner a completion report in the prescribed form in terms of the sanctioned estimate. The completion report will be placed before the council for approval or sanction of deviations, if any, which need such sanction.

8. *Unused materials and imprest balance.*—Unused materials, if any, should be disposed of in the manner indicated below with the approval of the Commissioner:—

(1) using term on some other work; or

(2) taking to stores, or

(3) selling them in public auction. Whatever method is adopted necessary rebate should be given under the total expenditure in the completion report

Immediately after completion of work the supervisor should refund the balance of the temporary imprest with him unless it is required for completion of other works already taken on hand.

(G.O. No. 605, L.A., dated 30th March 1951.)

(281) When works done by daily labour the basis of the account will be the nominal muster roll in Form No. 85 which as a rule will be kept separately for each gang of labourers for a week, fortnight or a month as may be found convenient.

NOTE.—Muster rolls should never be prepared in duplicate and all entries in them should be made in ink or in indelible pencil.

(Article 346 of Municipal Account Code.)

(282) When works are executed departmentally the rates at which such works are valued and paid for should not exceed those allowed to contractors for similar classes of works.

(Article 346-A of Municipal Account Code.)

(283) The nominal muster roll must be written up daily by the subordinate deputed for the purpose, before the labourers begin work. It is intended to be used in the case of all classes of coolies, including avenue coolies.

(Article 347 of Municipal Account Code.)

(284) In opening the nominal muster roll, the work people should be mustered in order and their names taken down according to their classes and rates or wages, the names of the higher paid men being entered first and so on down to the lowest class; a little space should be left after each group of names to provide for the entry of the names of additional labourers who may be engaged before the close of the period for which the muster roll is kept.

(Article 348 of Municipal Account Code.)

(285) The daily presence or absence of each labourer will be denoted by the insertion of the letters 'P' or 'A' as the case may be, against his name. The sum of the figures brought out in the column "Total" will represent the total number of days each labourer has been present.

(Article 349 of Municipal Account Code.)

(286) The muster roll should be closed immediately after the close of the week or other period for which it is kept and the labourers paid as soon after as possible.

(Article 350 of Municipal Account Code.)

(287) The paying officer will make the disbursements in the presence of the Commissioner or the Manager, note the date of the payment and enter his initials, opposite the name of each labourer paid. The disbursement certificate at foot of the nominal muster roll will then be signed by the officer witnessing the disbursement.

(Article 351 of Municipal Account Code.)

(288) Wages not claimed within three months of their falling due should only be paid under the written orders of the Commissioner.

(Article 352 of Municipal Account Code.)

(289) In paying daily labourers the amount due as well as that actually disbursed must be shown. All persons except those regularly employed whose salaries are charged to 'Establishment' will be considered as daily labourers and their pay will be charged to the works on which they are employed. In the case of permanent road coolies, however, no distribution need be made to the several roads concerned. Their wages may be debited to 'repairs communications'.

NOTE.—In cases where the wages of coolies are not directly debited to specific works but are shown in a lump under some head of account the sanction of the Government should be obtained for the employment of hands entertained for periods in excess of two years.

(Article 353 of Municipal Account Code.)

(290) In part II will be exhibited in abstract, the value of the work done as compared with the cost of the labour employed. If, however, the work is of a petty nature, and in consequence not suspectible of measurement, this part need filled up but in lieu thereof a certificate should be furnished that the work turned out is worth the amount paid for it.

(Article 354 of Municipal Account Code.)

(291) Details of measurements will be recorded in the measurement books which should be forwarded to the municipal office with the nominal rolls, in the same manner as in the case of works paid on contract certificates.

(Article 355 of Municipal Account Code.)

(292) The column 'Father's name' should be invariably used in cases where the identity would otherwise not be sufficiently established, as when two or more men bear the same name.

(Article 356 of Municipal Account Code.)

(293) In cases where maistries are employed for general purposes and not on particular descriptions of work, their pay may be drawn separately on establishment bill forms and no attempt should be made to distribute it amongst the different municipal heads of the works which they may supervise. The pay of mile and avenue coolies and store-watchers when employed on a monthly wage, may also be drawn on establishment bill forms, in cases where their duties are scattered and varied, and it is not possible to accurately estimate the value of the work they perform.

(Article 357 of Municipal Account Code.)

(294) When materials which do not entail measurements such as bricks, tools, plants, etc., are purchased, bills should be prepared in Form No. 87. The officers receiving the materials should always certify to the actual receipt of the materials by them before the claim is admitted and the certificate should be countersigned by the Commissioner or Manager after verification of the supplies.

(Article 361 of Municipal Account Code.)

(295) The Government have issued the following general instructions regarding execution of road works in municipalities:—

1. Quarry maps and charts (on the lines of quarry maps and charts maintained by the Divisional Engineers) should be prepared by municipal engineering staff and got approved by the Superintending Engineers (Highways) in the case of the municipal councils which employ Engineers and by the Divisional Engineers concerned, in the case of those which do not employ Engineers.

The charts should be prepared showing the position of the quarry and the roads to be served by it, and the road tracks to the different parts of the roads concerned, the distance being clearly noted in each case.

2. Samples of metal and gravel of prescribed quality and size together with the names of the respective quarries from which the samples are obtained should be maintained in municipal offices and should be made available for inspection by contractors for road works. A clause stipulating the collection of road metal as per samples maintained in the municipal offices should be embodied in the notice calling for tenders for road works.

3. An extract of the portion relating to 'Communications' from the Annual Budget Estimate of the municipal council for the ensuing year submitted to Government should be communicated to the Superintending Engineers concerned in the case of municipal councils which employ Engineers and to the Divisional Engineers concerned in the case of the municipal councils which do not employ Engineers not later than 1st December every year.

4. The following programme of dates should be followed in the execution of road works in a financial year:—

(1) Preparation of estimates for works provided for in the Council's Budget Estimate for the financial year—15th January of the preceding financial year.

NOTE.—The estimates should provide for a sufficient number of gang coolies for timely execution of necessary works on the roads.

(2) Calling for tenders and entrustment of works—15th March of the preceding financial year.

(3) *Completing renewal spreadings.*—(*a*) Roads affected by north-east monsoon—31st December of the year.

(*b*) Roads affected by south-west monsoon—30th September of the year.

(4) *Completion of black top work.*—(*a*) Roads affected by north-east monsoon—31st August of the year.

(*b*) Roads affected by south-west monsoon—31st May of the year.

(G.Os. No. 594, L.A., dated 26th March 1946, and No. 1522, L.A., dated 14th September 1946.)

79. CONSTRUCTION OR ALTERATION OF BRIDGES, CULVERTS, DAMS, DIVERSIONS OR OTHER WORKS NEAR RAILWAY LINES.

No construction or alteration of a bridge, culvert, dam, diversion or other work within a mile of any railway line shall be executed or made by a municipal council except after consulting the railway administration concerned as regards the adequacy of the water-way provided and the levels. In the event of any disagreement between the municipal council and the railway administration the matter shall be referred to the Chief Engineer to the Government of Madras in the Public Works Department through the Superintending Engineer of the circle concerned and the decision of the said Chief Engineer shall be final.

(G.O. No. 3041, L.A., dated 26th August 1940.)

80. MEASUREMENT AND CHECK-MEASUREMENT OF MUNICIPAL WORKS (OTHER THAN THOSE CONNECTED WITH WATER-SUPPLY AND DRAINAGE.)

1. These rules apply to all municipal works other than those connected with water-supply and drainage.

2. (1) The checkmeasurement of every municipal work shall be done by the Municipal Engineer except in cases where the work has been measured by the Municipal Engineer himself :

Provided that in the case of municipalities employing 'senior supervisors' the Municipal Engineer may authorize the 'senior supervisor' to checkmeasure works costing up to a limit of Rs. 10,000 other than those measured by the Municipal Engineer or by the 'senior supervisor.'

(2) In the excepted cases and in municipalities where there is no Municipal Engineer :—

(*a*) the Commissioner shall check-measure (i) all ordinary road maintenance works and works of metalling roads and (ii) all other works the cost of which does not exceed Rs. 1,500; and

(*b*) in the case of works other than those mentioned in clause (*a*) and in the case of any work of a special nature in respect of which the Commissioner considers that technical assistance is necessary, checkmeasurement shall be done by the Divisional Engineer of the Highways Department or, under his orders, by the Assistant Engineer concerned of that department if the work is a road work, and by Executive Engineer of the Public Works Department, or under his orders, by the Assistant Engineer concerned of that Department if the work is other than a road work.

NOTE.—(1) The object of checkmeasurement is to detect errors in, measurement and to prevent fraudulent entries. Checkmeasurement should therefore be conducted with discretion and method, those items being selected which appear to be obviously incorrect or which would be most easily susceptible of fraud or which would most seriously affect the total amount of the bill, if in accurate. The checkmeasuring officer should check as many items as are necessary to enable him to give the checkmeasurement certificate and take responsibility for all the measurements for which he gives such certificate.

(2) The fact of checkmeasurement should invariably be noted in the measurement book at the time of checkmeasurement and the items checkmeasured should be indicated by the initials of the checking officer which should be placed on the left side of the column 'particulars' in line with the item checkmeasured.

(3) In addition to checkmeasurement by the Municipal Engineer or Commissioner, the Engineer of the Highways Department or of the Public Works Department may test-check and inspect the works as laid down in rule 4 of the rules regarding preparation of plans and estimates for municipal works, etc., published in the Rules Supplement to Part I-A of the *Fort St. George Gazette,* dated 28th November 1944.

(4) The entry 'measured in my presence' by a checkmeasuring officer cannot be accepted as checkmeasurement. When measurements are taken jointly by officers or subordinates, the measurements should always be recorded and signed by the senior officer or subordinate.

(5) In cases where the measurements of certain portions of a work cannot be checkmeasured when the work has advanced beyond a certain stage, the checkmeasurement should be done sufficiently early.

(6) Measurements of all jungle to be cleared whether the jungle is solid or in patches should be recorded by the overseers or supervisors or by the Municipal Engineer where there is no Engineering subordinate in a measurement book before clearance. The Municipal Engineer or other checkmeasuring officer should also checkmeasure the work before clearance. The clearance of the jungle should be inspected by the checkmeasuring officer before payment is made for the same.

(7) For the purpose of checkmeasurement, the checkmeasuring officer should obtain from the overseer or supervisor or engineer the measurement book in which measurements of the work concerned have been recorded and note in the measurement book under his initials the date or dates on which the checkmeasurement was actually performed together with the difference, if any, noticed by him in the measurements.

(8) Materials collected on the road side or a street or a group of streets or a ward should ordinarily be checkmeasured after the collection on the road or street or group of streets or ward is completed to avoid any opportunity for fraud. In the event of collection being incomplete and the materials collected being required urgently for the road or street or group of streets or wards, further collection should be suspended and the materials so far collected should be checkmeasured and ordered to be spread. After the spreading is completed and checkmeasured and the balance of materials at site, if any, recorded and checkmeasured, further collection may be proceeded with.

3. Checkmeasurement of works shall ordinarily be made as early as possible after their completion. In no case shall checkmeasurement be delayed for more than a period of two weeks from the date of completion of the work. In the case of scheme works spread over a number of years, checkmeasurement of works part done shall be made at least once a month.

NOTE.—(1) Every overseer, supervisor or engineer shall submit to the checkmeasuring officer and the officer who is empowered to make a test-check, at the end of each month, a list of works that have to be check-measured or test-checked. All cases of completed works shall be intimated by the overseer, supervisor or engineer to the checkmeasuring officer within a week of such completion with final measurements.

Provided that in the case of municipalities employing I grade Municipal Engineers the list of works to be test-checked shall contain only works the cost of which exceeds Rs. 25,000.

(2) Besides the list and intimation referred to in note (1) above the overseer, supervisor or engineer shall, within a week after recording his measurement bring to the notice of the checkmeasuring officer cases wherein prompt checkmeasurement of part-work is necessary, for instance, cases of foundations and other works of a defaceable nature, on receipt of the intimation from the overseer, supervisor or engineer, the checkmeasuring officer shall arrange to chekmeasure as expeditiously as possible.

4. A fee of one per cent of the value of the work checkmeasured subject to a minimum fee of five rupees for each such work, shall be paid from the municipal fund to the credit of the provincial funds for checkmeasurement by (i) the Divisional Engineer or the Assistant Engineer of the Highways Department in respect of road works and (ii) the Executive Engineer or the Assistant Engineer of the Public Works Department in respect of works other than road works.

(G.O. No. 1823, L.A., dated 31st October 1947, G.O. No. 1360, L.A., dated 28th June 1949, G.O. No. 1030, L.A., dated 11th May 1953, and G.O. No 724, L.A., dated 20th May 1954.)

MEASUREMENTS AND MEASUREMENT BOOKS.

(296) All work done should be measured at least once a month. In the case of small works, however, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work once for all on its completion, and the agreements with the contractors should provide for this when practicable.

(Article 317 of the Municipal Account Code.)

(297) All measurements of work done (whether by means of daily labour or by contract, or of materials received or issued), will be recorded in the measurement book (Form No. 81) which should be looked upon as a most important record, since it is the basis of all accounts of quantities.

(Article 318 of the Municipal Account Code.)

(298) Outside each measurement book should be noted the exact period to which it appertains, thus: "From 13th July to 18th December 1954" the earlier date being that on which it was brought into use, and the later that on which it was completely filled in and returned to the Municipal Office. The pages of the book should be machine-numbered, and no page should on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures, and the correction thus made should be initialled.

(Article 319 of the Municipal Account Code.)

(299) The entries in the measurement book should if possible, be made in ink; when, however, this is not possible, and entries have to be made in pencil, the pencil entries should not be inked over, but should be left

untouched. The entries in the 'Contents or area' column should, however, be made in ink in the first instance and not inked over.

(Article 320 of the Municipal Account Code.)

(300) The situation of the work must be clearly described, so as to admit of easy identification and check, and measurements should be written up and rendered complete by calculating out the quantities.

(Article 321 of Municipal Account Code.)

(301) From the measurement book, all quantities should be clearly traceable into the documents on which payments are made. No contract certificate or bill should be signed without crossing off the connected entry in the measurement book, and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded. When a contract certificate or bill is presented at the municipal office the entries regarding measurement should be checked with the measurement book, the number of the voucher as well as the date of entry will be endorsed upon the entries in the measurement book and the endorsement initialled by the Commissioner or the Manager.

(Article 322 of the Municipal Account Code.)

(302) All the measurement books should be numbered serially. The eventual return of all measurement books to the Municipal office for record must be insisted on.

(Article 323 of the Municipal Account Code.)

(303) The Commissioner will be responsible for seeing that measurement books are carefully kept and measurements properly recorded and that they are complete records of each kind of work done, for which certificates have been granted, or muster rolls prepared.

(Article 324 of the Municipal Account Code.)

(304) No materials should be spread on roads until they have been duly checkmeasured.

(Article 326 of the Municipal Account Code.)

(305) Payments for the spreading of metal on roads should be made with reference to area in the case of new works and the thorough remetalling of roads to their full width and with reference to cubic unit in the case of patch repairs. In the former case, the actual area of the metalled portion of the road spread should be measured and payment made accordingly. The quantity spread which should be shown as issue in the materials-at-site statements need not be necessarily be the arithmetical result of the area spread multiplied by the estimated thickness, owing to uneven thickness, in actual spreading.

(Article 326-A of the Municipal Account Code.)

81. INVITATION AND DISPOSAL OF TENDERS RELATING TO SUPPLIES OF MATERIALS, GOODS, ETC., TO MUNICIPAL COUNCILS.

1. (1) In respect of supplies of materials, goods or services (other than those for the execution of works and supplies of books, maps, and science and games articles intended for use in educational institutions), the municipal council may determine up to what limit of cost not exceeding the minimum laid down below, tenders may be dispensed with :—

			RS.
Municipalities in the I grade	...	...	1,000
Municipalities in the II grade	...	...	800
Municipalities in the III grade	...	...	400

When tenders are invited they shall be opened by the Executive Authority at the time and place to be specified for the purpose in the notice inviting tenders in the presence of such of the tenderers or their authorized agents as may be present. On opening the tenders the Executive Authority shall initial all corrections in each tender which may have been made by the tenderer and attested by him. If there are corrections in the tender unattested by the tenderer, a note of such corrections shall be made on the tender itself, when it is opened. The tenders shall then be tabulated and scrutinized by the Executive Authority and placed before the municipal council or the committee constituted under the proviso to sub-section (1) of section 68 of the Act, as the case may be, with his recommendation for orders.

(NOTE.—In this sub-rule the grade of a municipality shall mean the grade adopted for the purpose of appointment of Municipal Commissioners as specified in the annexure to these rules.)

(2) The lowest tender shall ordinarly be accepted. Where it is considered undesirable to accept the lowest tender, the reasons shall be clearly recorded and made available for the purposes of audit.

NOTE.—Where a tender in respect of more than one article for example stationery articles, the comparative prices can be considered either individually for each article or conjointly for all the articles or for specified groups of articles as long as the lowest tender is accepted provided that the intention of the authority competent to accept tenders, to select the lowest-tender in any of these ways is made clear in the tender notice. If the tender is considered conjointly for all the articles or for groups of articles, the cost of the probable requirements in respect of all the articles or of all the articles in each group as the case may be shall be worked out with reference to the rates given in each tender and the lowest tender will be that according to which the total cost of the probable requirements of all the articles proposed to be taken together works out to be the least.

(3) Where the capacity for supply and the integrity of a tenderer are not known, his tender need not necessarily be rejected; such additional security as the authority competent to accept the tenders considers necessary shall, however, be taken from the tenderer, if the circumstances warrant such a course.

(4) Where the lowest tender is rejected the next lowest tender shall be accepted, unless adequate grounds can be recorded for rejecting that tender also.

(5) Notwithstanding anything contained in sub-rules (2) to (4) the authority competent to accept tenders may refer the matter if it so wishes to such authority as may be specified by Government and accept the tender recommended by that authority.

(6) In no case shall a tender be accepted at rates other than those specified in that tender.

(7) There shall be no avoidable delay in the disposal of tenders after they are opened. Ordinarily they shall be disposed of within a week of the date on which they are opened and in no case shall tenders remain undisposed of for a period exceeding one month.

(8) In cases where tenders are not received although they were invited, fresh tenders should be invited again, and if tenders are not received even then, quotations should be invited. The procedure to be followed after the receipt of quotations should, as far as possible, be the same as that laid down for the disposal of tenders.

2. (1) Tenders referred to in rule I shall be invited by the executive authority in sealed covers in the most open and public manner possible :

(*a*) In all cases by a notice in the language or languages of the district posted at the office of the municipal council and at such other places as the Executive Authority may deem fit; and

(*b*) When the cost exceeds Rs. 500 by advertisement in at least one newspaper circulating in the district and in the Province.

(2) Every notice and advertisement published under sub-rule (1) shall state *inter alia*—

(i) the conditions under which and the officer from whom a copy of the schedule of quantities of the various kinds of articles can be had, if they cannot be mentioned in detail in the notice or advertisement;

(ii) the precise form of tendering, i.e., whether the prices for various articles are to be quoted and whether the comparative value of the tender will be examined with reference to each article mentioned in the schedule of quantities or for all articles conjointly or for a group of articles;

(iii) when and where tenders are to be submitted;

NOTE.—A minimum period of at least ten days from the date of the publication of the notice at the office of the municipal council or in cases falling under clause (*b*) of sub-rule (1), of the first advertisement in a newspaper shall be allowed for the submission of tenders.

(iv) when and where they are to be opened;

(v) the amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted;

(vi) the authority competent to accept the tender;

(vii) that the authority competent to accept the tender reserves the right to reject any or all of the tenders received without assigning any reasons.

(viii) that a tenderer who withdraws his tender without valid reasons (to be decided by the authority competent to accept the tender) shall be liable to have his subsequent tenders summarily rejected.

3. The foregoing rules shall not apply to—

(i) the purchase of stores through the Indian Stores Department;

(ii) the purchase of articles from the metal and timber works and factories started by the State Government for the resettlement of ex-servicemen;

(iii) the purchase of bulls by municipal councils for conservancy and other purposes;

(iv) the purchase of articles of equipment suggested in the syllabus for the bifurcated courses of studies introduced in secondary schools;

(v) the purchase of controlled articles at controlled rates through a permit issued on orders of Government or their agents; and

(vi) the purchase of articles required for manual training sections in secondary schools.

4. Notwithstanding anything contained in rules 1 and 2, the municipal council may, with the previous sanction of the Government, dispense with tenders in respect of the following or similar classes of cases, namely :—

(i) supply of materials, goods or services relating to war, A.R.P. and Civil Defence measures;

(ii) supply of materials or goods which are patented or are manufactured and sold solely by particular firms or their authorized agents; and

(iii) standard materials or goods the prices of which are liable to continual fluctuation, due to the unsettled conditions of the market.

NOTE.—The classes of cases mentioned in this rule are illustrative and not exhaustive.

ANNEXURE.

I GRADE MUNICIPALITIES.

Name of municipality.	Name of municipality.
1 Coimbatore.	11 Salem.
2 Dindigul.	12 Tanjore.
3 Erode.	13 Tiruchirappalli.
4 Kancheepuram.	14 Tirunelveli.
5 Kozhikode.	15 Tiruppur.
6 Kumbakonam.	16 Tuticorin.
7 Madurai.	17 Vellore.
8 Mangalore.	18 Cuddalore.
9 Ootacamund.	19 Palghat.
10 Pollachi.	

II GRADE MUNICIPALITIES.

Name of municipality.	Name of Municipality.
1 Aruppukkottai.	10 Nagapattinam.
2 Cannanore.	11 Palayamkottai.
3 Chidambaram.	12 Palani.
4 Cochin.	13 Pudukkottai.
5 Coonoor.	14 Tellicherry.
6 Gudiyattam.	15 Tiruvannamalai.
7 Karaikudi.	16 Villupuram.
8 Karur.	17 Virudunagar.
9 Mayuram.	18 Rajapalayam.

III GRADE MUNICIPALITIES.

1 Ambur.	13 Rasipuram.
2 Arni.	14 Sivakasi.
3 Bodinayakanur.	15 Srirangam.
4 Chingleput.	16 Srivilliputtur.
5 Devakkottai.	17 Tindivanam.
6 Dharapuram.	18 Tiruppattur.
7 Gobichettipalayam.	19 Tiruvallur.
8 Kodaikanal.	20 Tiruvarur.
9 Mannargudi.	21 Udamalpet.
10 Melapalayam.	22 Udipi.
11 Mettupalayam.	23 Vaniyambadi.
12 Periyakulam.	24 Walajapet.

(G.Os. No. 2492, L.A., dated 11th September 1941, No. 1567, L.A., dated 16th May 1942, No. 2248, L.A., dated 31st July 1942, No. 2456, L.A., dated 25th August 1943, No. 1248, L.A., dated 17th July 1946, No. 1641, L.A., dated 31st August 1948, No. 1849, L.A., dated 7th September 1949, No. 1720, L.A., dated 29th August 1950, No. 1223, L.A., dated 23rd June 1952, and No. 2059, L.A., dated 23rd October 1952.)

(306) Municipal councils need not insist on earnest money deposits from Government institutions such as jails, borstal and certified schools and Government industrial schools when they tender for the supply of articles required by them.

(G.O. No. 269, L.A., dated 21st January 1939.)

(307) Municipal councils can purchase bulls for conservancy and other purposes without inviting tenders. The Municipal Health Officer or the Municipal Commissioner, if there is no Health Officer should be given the necessary funds for the purchase of bulls and he should make the purchase with the assistance of two councillors nominated by the Municipal council for the purpose and of the local Veterinary Assistant Surgeon. The fitness of the bulls for work and the reasonableness of the price paid for the animals should in every case be certified by the Veterinary Assistant Surgeon.

(G.O. No. 137, L.A., dated 18th January 1950.)

(308) Under rule 4 (ii) of the rules for the invitation and disposal of tenders relating to supplies of materials, goods, etc., to municipal councils, the Government have permitted municipal councils to dispense with the

invitation of tenders for the purchase of the following articles from standard firms for their distribution and supply or from their authorized agents at the rates for the time being in force:—

1 Petrol.

2 Mobil oil and grease.

3. Diesel oil.

4 Tyres, tubes, flaps, etc., required for municipal vehicles.

5 Kerosene oil.

(G.Os. No. 160, L.A., dated 5th February 1952, No. 1409, L.A., dated 30th June 1953, No. 1028, L.A., dated 19th July 1954, No. 658, L.A., dated 17th May 1955, and No. 1806, L.A., dated 22nd December 1955.)

82. BUILDING RULES.

1. *Short title and extent.*—(1) These rules may be called the Revised Building Rules, 1942.

(2) They snall apply to the whole of the area which has been, or may hereafter be declared to be municipality under the Madras District Municipalities Act, 1920.

(3) They shall come into force at once.

2. In these rules, unless there is anything repugnant in the subject or context,—

(i) The 'Act' means the Madras District Municipalities Act, 1920;

(ii) 'Appendix' means an appendix to these rules;

(iii) 'dwelling' means family occupation in a building which is not designed or intended to be used as a dwelling house;

(iv) 'dwelling house' means a house designed or intended to be used wholly or principally for human habitation together with such out-buildings, latrines and other erections as are ordinarily used or intended to be used therewith;

(v) 'Government' means the Government of Madras;

(vi) 'plot' means a continuous portion of land held in single or joint ownership other than land used, allotted or set apart for any street, lane, passage, pathway or other common public purposes; and

(vii) 'site for building' includes all the land within the curtilage of the building and forming its appurtenances such as out-buildings, yard, court, open space and garden attached thereto or intended to be occupied therewith.

3. *Applications.*—(1) Every person who constructs, reconstructs or alters, or adds to a building other than a hut shall submit an application to the Executive Authority for the approval of the site and for permission to execute the work, in the form specified in Appendix A with such variations as circumstances may require.

(2) It shall be accompanied by—

(i) a site plan (in duplicate) of the land on which the building is to be constructed, reconstructed or altered, or added to, drawn or reproduced in a clear and intelligible manner on suitable and durable material and complying with the requirements specified in Appendix B, as far as may be necessary;

(ii) a plan or plans (in duplicate) of the building to be constructed, reconstructed or altered or added to, drawn or reproduced in a clear and intelligible manner on suitable and durable material and showing a ground plan, plan of each floor, elevations, and sections of the buildings and complying with the requirements specified in Appendix C; and

(iii) a specification (in duplicate) complying with the requirements specified in Appendix D, as far as may be necessary.

(3) The application as well as the plans and specification shall be signed by the owner of the site and building. They shall also be signed by a licensed builder, surveyor, architect or engineer, in case the by-laws of the municipal council require the compulsory employment of a licensed builder, surveyor, architect or engineer in the construction, reconstruction or alteration of, or addition to a building.

3-A. (1) Every person who constructs, reconstructs or alters or adds to a hut shall submit an application to the Executive Authority in the form specified in Appendix A-1, together with a site plan (in duplicate) of the land in which the hut is to be constructed, reconstructed or altered or added to, complying with the requirements specified in Appendix B as far as may be necessary. He shall also furnish information as to the purpose for which the hut is proposed to be constructed, reconstructed or altered or added to.

(2) If it is intended to use the hut or part thereof for any of the purposes specified in Schedule V to the Act or as a stable, cattle-shed or cow-house, it shall be expressly stated in such application.

(3) The Executive Authority may require the applicant—

(*a*) to furnish him with any information which has not already been furnished, or

(*b*) to satisfy him that there are no objections which may lawfully be taken to the grant of permission to execute the work.

(4) If any information required under sub-rules (1) to (3) is, in the opinion of the Executive Authority, incomplete or defective, he may require further information to be furnished.

(5) If any requisition made under sub-rules (3) and (4) is not complied with within one month, the application shall be rejected.

4. *Proximity of conductors or aerial lines—Withholding of permission.*—(1) Before granting permission for the construction,

or reconstruction or the addition, or alteration to a building, the Executive Authority shall take into consideration the proximity of aerial lines, if any, to the building, and shall withhold permission for such construction, reconstruction, addition or alteration, unless suitable arrangements are made by the applicant to meet the requirements of the rules made under the Indian Electricity Act, 1910.

(2) Permission to the construction or reconstruction of, or addition, or alteration to, a building shall be withheld in cases where the clearance between the building and aerial lines is less than—

(*a*) five feet for low-tension lines and 6 feet for high-tension line from accessible portions of buildings measured horizontally and 4 feet for both low-tension and high-tension lines from inaccessible portions measured horizontally;

(*b*) eight feet from portions of buildings not accessible to persons, measured vertically; and

(*c*) fifteen feet from accessible portions of buildings measured vertically.

5. *Sites.*—(1) No site which would admit of storm-water draining into it owing to its level or location shall be used for the construction of a building unless arrangements are made to prevent effectually the flooding of the site either by draining into a storm-water-course if one is available, or by raising the level of the site to an adequate height by the deposit of layers of sound and non-putrescible material.

(2) No site wherein the soil and sub-soil would be so saturated with water that dampness of the floor and walls of the building would be inevitable shall be used for the construction of a building unless a damp-proof course of a type approved by the Executive Authority is provided in the basement of the building not higher than the level of the lowest floor and unless the flooring is made with a material approved by the Executive Authority which would effectively prevent the dampness rising in the floor of the building.

(3) No site shall be used for the construction of a building intended for public worship or religious purposes, without the prior approval of the Collector of the district, who may refuse such approval if, in his opinion, the use proposed of the site and building is likely to endanger public peace and order:

Provided that an appeal shall lie against the Collector's decision to the Government who may issue such orders as they deem fit.

(4) Every person who constructs, reconstructs or alters, or adds to, a building shall, wherever the site is within 50 feet of any tank, reservoir, water-course, river, fresh-water channel or well, carry out such measures as may be necessary or as the Executive

Authority may direct, for the purpose of preventing any contamination of, or any risk of the drainage of the building passing into, such tank, reservoir water-course, river, fresh-water channel or well.

6. *Foundations.*—(1) The foundations of every building newly constructed shall be—

(i) so constructed as to satisfy the Executive Authority that they will sustain the combined load of the building and of the super-imposed load and transmit those loads to the sub-soil in such manner as not to impair the stability of the building or any part thereof by the settlement caused by the pressure of such loads; and

(ii) taken down to such a depth, or so constructed, as to render the building immune from damage from movements to seasonal variations in the content of moisture in the ground.

(2) Every person who constructs, reconstructs, adds to or alters a building, shall take such steps or do such things as the Executive Authority may direct or require, so as to secure proper stability of the building and to render the building immune from any settlement or movement that may be caused in the soil on account of seasonal variations in the contents of moisture, inequalities of soil resistance, lateral escape of soft soil, sliding of the sub-stratum on sloping ground, distributed or concentrated lateral pressure or other causes.

7. *Basement.*—Every person who constructs, reconstructs, adds to or alters a building shall comply with the following requirements :—

The ground floor or lowest floor of the building shall be at such a level as will allow of the effectual drainage of that floor. Unless the Executive Authority having regard to the circumstances of the case directs otherwise it shall be not less than 1 foot 6 inches above the ground or site level :

Provided that stables, cattle-sheds and buildings of similar nature not intended for human occupation, may have the plinth and the lowest floor thereof not less than 9 inches above the ground or site level, unless the Executive Authority having regard to the circumstances of the case, directs otherwise.

NOTE.—This rule shall not apply to a cellar or granary below the ground floor, which is intended for storage only and constructed in dry soil or in such manner as to be impervious to moisture.

8. *Superstructure—Walls, floors and roofs.*—(1) Every person who constructs a building shall cause every wall to be constructed of—

(*a*) good whole bricks or stones properly bonded and solidly put together with good jointing material compounded of good mud, good lime, or good cement and clean sand or other suitable and durable material; or

(*b*) other good hard and suitable incombustible material properly and solidly put together.

This sub-rule shall not apply to huts or to cases where the permission of the Executive Authority has been obtained under section 195 or 217 (2) of the Act.

(2) Every person who constructs a building shall cause every wall to be built of sufficient thickness to ensure safety and stability, regard being had to the length of the wall and the height of the building, the purposes for which the building is intended to be used, the dead load comprising of the actual weight of walls, floors, stairs, landings, roofs and all other permanent construction comprised in such building, the superimposed load in respect of such building comprising of all loads other than the dead load, and also the maximum permissible loads for different kinds of work and materials of construction.

(3) Every person who constructs a building shall cause every pillar, pier, frame-work, beam and other construction carrying loads in the building, to be so designed and constructed as to withstand the combined dead load and the superimposed load.

(4) Every person who constructs a building shall cause the floors and roofs to be so designed and constructed as to withstand the combined dead load due to their own weight and other superimposed load to which such floors and roofs may be subject.

(5) Unless otherwise specified by the Executive Authority, the dead load of the weight of walls, floors and roof and the superimposed load expressed in terms of dead load, as set forth in Appendices E and F, shall be adopted.

(6) If the superimposed load on any wall, floor or roof is to exceed that specified in Appendices E and F, such greater load shall be provided for with an equivalent margin of safety.

(7) In the case of any floor or roof intended to be used for a purpose for which a superimposed load is not specified in Appendices E and F, the superimposed load to be carried on such floor or roof shall be provided for with an equivalent margin of safety.

(8) For stairs and landings, the superimposed load shall be taken as equivalent to a distributed load of not less than 80 pounds per square foot, but each step shall be capable of safely supporting a concentrated load at any point of not less than 150 pounds, ordinarily.

(9) For a roof the plane of which inclines upwards at a greater angle than 20 degrees with the horizontal the superimposed load, which shall for this purpose be deemed to include wind pressure or casual load, shall be taken at 10 pounds per square foot of sloping surface normal to such sloping surface, on either side of such roof.

(10) For all other roofs, unless otherwise specified by the Executive Authority, the superimposed load shall be taken at 40 pounds per square foot measured on a horizontal plane.

(11) For all floors of a domestic building, unless otherwise specified by the Executive Authority, the superimposed load shall be taken at 56 pounds per square foot measured on a horizontal plane.

(12) In cases where a rolling load actuated by mechanical power is to be provided for, such rolling load shall be taken as equivalent to a static load 50 per cent in excess of the actual rolling load.

(13) Partitions and other structures superimposed on floors and roofs may be included in the superimposed load, provided the weight of the partition or other structure per square foot of base does not exceed the permissible load per square foot of floor or roof area. Partitions and other structures of greater weight shall be specifically provided for.

(14) Every person who constructs a dwelling house or other domestic building shall cause every external wall and every main wall to be built, unless otherwise specified by the executive authority of at least the thickness specified in Appendix G. The thickness specified in Appendix G shall apply only to walls built in horizontal beds or courses of good whole bricks, or of suitable stone, or other blocks of hard and incombustible material.

(15) Every portion of the building shall be so designed as to be within the safe permissible loads for different materials of construction.

(16) The provisions of this rule shall, as far as may be, apply to reconstructions of buildings.

9. *Space about buildings and height of buildings.*—(1) This rule applies only to buildings newly constructed, to the conversion into a dwelling house of a building not originally constructed as a dwelling house and to additions made to existing buildings, irrespective of whether the new construction, conversion or addition is in the ground floor, first floor or any other upper floor. In the case of an addition to any existing building the rule shall apply in respect of the addition only and not to the whole building.

(2) In the case of a public or private street, not being a conservancy lane, no building (except a plinth, steps and other similar structure not being above the lowest floor level of the building and any fence not exceeding 8 feet in height) shall be built—

(*a*) within four feet of the boundary of the street, or

(*b*) in the space between the building line and the street alignment as defined under section 166 of the Act :

Provided that any sunshade balcony, canopy, leaves or other similar projecting portion of the building may be allowed above a height of 10 feet measured from ground level, if no pillar, wall or other structure is erected in the open space for support.

(3) The height of a building shall not exceed one-and-half times the width of the street immediately in front of it plus the open space in front of that building, provided that this height may be exceeded to the extent of 3 feet for every 1 foot by which the corresponding portion of the building is set back from the street.

Explanation.—The height of a building referred to in this sub-rule shall be reckoned from the level of the crown of the street, immediately in front of the building.

(4) There shall be between the rear boundary of every building site and the building itself an open space exclusively belonging to such building and extending laterally throughout the width of the site to a depth of not less than 10 feet :

Provided that where this depth cannot be obtained throughout the entire width of the site by reason of the exceptional shape of the site or other exceptional circumstances, it shall suffice if the mean depth is not less than 10 feet.

NOTE.—This sub-rule shall not apply to huts.

(5) Where it is impracticable to leave an open space throughout the width of the site the executive authority may permit a portion of the building to abut on the rear boundary of the site for a distance not exceeding one-third of the length of the rear boundary provided that the open space at the rear of the building and belonging exclusively to it shall be not less than 200 square feet or two-ninths of the area of the site, whichever is greater.

(6) Where a building wholly or partly intended for human habitation is not separated from the adjoining buildings on two sides by an open space, not less than one-third of the area of the site shall be left as vacant space open to the sky.

NOTE.—An open courtyard may be included in the calculation of the area left as vacant space open to the sky.

(7) A well, latrine, ash-pit, garage, cow-shed and any other building not intended for human habitation and not exceeding a height of 12 feet above ground level may be constructed in the open space referred to in sub-rules (4) and (5) provided that the aggregate area covered by such structures shall not exceed one-fourth of the area of such open space.

(8) Every person who constructs, reconstructs, alters or adds to a building or converts into a dwelling house a building not originally constructed as a dwelling house, shall provide the open space, required to be provided by this rule, even where no such open space has already been provided and shall not diminish such open space to an extent less than that required by this rule.

(9) Sub-rules (4), (5) and (6) shall not apply to buildings used solely as shops, offices, or warehouses and which are not used as dwellings:

Provided that if any such building or any portion thereof is at any time proposed to be used as dwelling house or dwelling, permission of the executive authority shall be obtained and the building shall be reconstructed or altered so as to comply in every respect with the requirements of sub-rules (4), (5) and (6).

(10) The open space required to be left in and around buildings under sub-rules (2) (*a*), (4), (5) and (6) shall be measured *at the level of the* proposed construction, conversion or addition, the boundary in the case of construction, conversion or addition proposed on any floor other than the ground floor being taken to be the line along that floor vertically above the boundary line on the ground.

10. *Dimensions of rooms.*—Every room (other than a kitchen, bath-room or store-room), whether newly constructed or reconstructed and intended to be used for purposes of human habitation, shall have—

(i) a height on an average of not less than 9 feet, measured from the top surface of the floor of the room to the underside of the floor-structure or roof-structure above,

(ii) a clear superficial area of not less than 80 square feet, and

(iii) a width of not less than 8 feet:

Provided that existing rooms which are reconstructed need not be made higher or wider than they were before reconstruction.

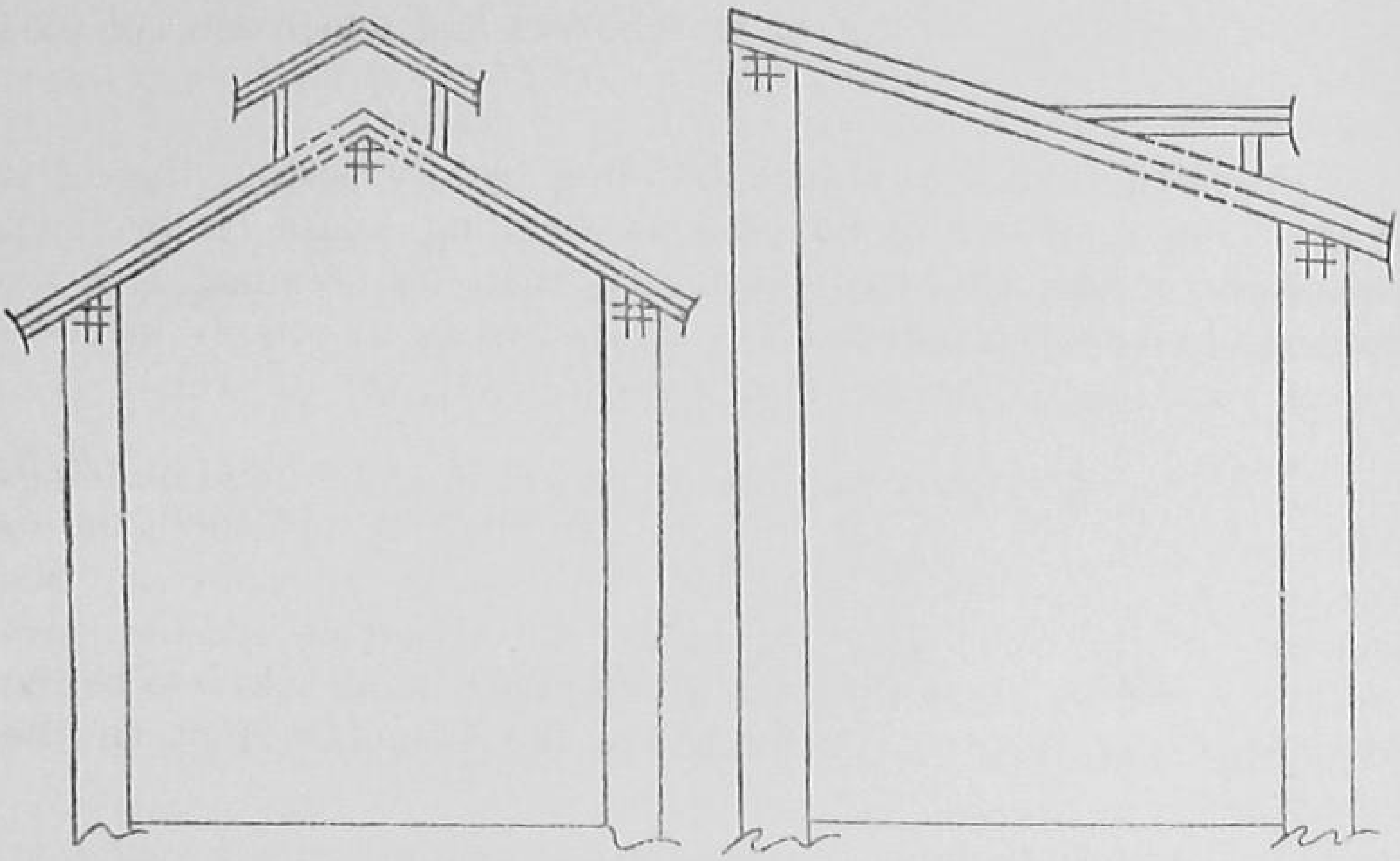
11. *Ventilation of buildings.*—Every room which is intended for human habitation shall be furnished with sufficient number of windows and ventilators affording effectual means of ventilation by direct communication with the external air.

NOTES.—(1) Windows and ventilators which open into a veranda, shall be deemed to communicate with the external air, provided that such veranda is not more than 12 feet wide, and open throughout its entire length into space open to the sky, the width of such open space being double the width of the veranda, and in no case less than 6 feet.

(2) In the case of kitchens, bath-rooms and store-rooms the provision of windows and ventilators need not be insisted upon but the executive authority may require any other provision to be made for their ventilation.

12. *Chimneys and flues.*—Every place wherein fire is kindled habitually such as a kitchen or bathing place, shall be provided with efficient means for the escape of smoke, or the products of combustion, directly above every fire-place.

NOTE.—The means would depend upon the nature of roofing over the room in which the fire-place is provided. In a tiled roof, the means shown in the sketches below should be adopted as the minimum requirements. In the case of terraced roofs a flue of adequate height and size should be provided.



13. *Drains and sanitary conveniences.*—Every building shall be provided with means for the effectual drainage of stormwater, sullage and sewage from the premises, and sufficient and suitable sanitary conveniences for the use of the occupants of the buildings.

NOTE.—The drainage arangements and the sanitary conveniences shall be in accordance with such rules or by-laws as may have been framed in that behalf.

14. *Exempted buildings.*—The following buildings shall be exempt from the operation of these rules :—

(i) Any building which is the property, or in the occupation of the Crown, or which is to be erected on land which is in the occupation of the Crown.

(ii) Any building constructed, reconstructed, altered or added to or intended to be constructed, reconstructed, altered or added to by the Government in accordance with such plan and in such manner as may be approved or directed in pursuance of any statutory provision in that behalf.

(iii) Any building constructed, reconstructed, altered or added to or intended to be constructed, reconstructed, altered or added to for use solely as a temporary hospital for the reception and treatment of persons suffering from any infectious disease.

15. *Power of Government to exempt buildings.*—The Government may either *suo motu* or on application, exempt any building from the operation of all or any of the provisions of these rules.

16. *Special rules for huts.*—Except with the written permission of the executive authority no portion of a hut shall be placed within 6 feet of a masonry or wooden building, provided that this rule shall not preclude the construction of huts in compounds in any case where masonry or wooden out-houses would be permissible.

17. (*a*) No hut shall be more than one storey nor exceed 12 feet in height, measured from the top of the plinth to the junction of the eaves and wall.

(*b*) The wall of the hut, at the junction of the eaves and wall, shall in no place be less than 5 feet in height, measured from the top of the plinth.

18. On land exclusively set part for the construction of huts, the huts, shall be built in continuous lines, in accordance with an alignment to be determined by the municipal council.

19. Where an alignment determined under rule 18 does not correspond with the alignment of a street, a passage of at least 20 feet, measured from eave to eave, shall be left between the rows of huts abutting on such alignment.

20. All passages referred to in rule 19 shall remain private property subject to a right in the municipal authorities to send carts along them or otherwise make use of them for any of the purposes of the Act.

21. Notwithstanding anything contained in rule 18, huts may with the special sanction of the municipal council be built so as to form an open courtyard comprising at least one-third of the whole area occupied by the huts and courtyard.

22. Between any two huts there shall be a space of at least 4 feet, measured eave to eave.

APPENDIX A.

[*See* rule 3 (1)]

Municipality.

(One-anna court-fee stamp to be affixed here.)

APPLICATION UNDER SECTIONS (SECTIONS 197, 204, 208, 213 OR 215 AS THE CASE MAY BE) OF THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920 (MADRAS ACT V OF 1920).

(Rule 3 of the Revised Building Rules, 1942.)

From

Name of owner

Address

To

The Executive Authority,
Municipality.

Date

Sir,

I intend to construct/reconstruct/make alterations or additions to a building other than a hut, in the site or plot of land Town or Revenue Survey No. street or road named in the

ward or division and in accordance with the provisions of section (sections 197, 204, 208, 213 or 215, as the case may be) and rule 3 of the Revised Building Rules, 1942, I forward herewith in duplicate:—

(a) a site plan of the land on which the building is to be constructed/reconstructed/altered or added to (complying with the requirements of Appendix B of the rules);

(b) a plan or plans of the building showing a ground plan, plan of each floor, elevations and sections (complying with the requirements of Appendix C of the rules); and

(c) a specification of the work (complying with the requirements of Appendix D of the rules).

I intend to use the building only as a dwelling house/not as a dwelling house but for the purpose of

I request that the site may be approved and that permission may be accorded to execute the said work.

Signature of the licensed builder, surveyor, architect or engineer. Signature of the owner of the land and building.

Conditions.

(i) I agree not to proceed with the execution of the work until approval is signified by the Executive Authority under section 200 of the Madras District Municipalities Act, 1920, or permission is granted by the said authority under section 201 or 210 or as the case may by the municipal council under section 202 or 211 of the said Act.

(ii) I agree not to do any work otherwise than in accordance with the site and building plans and specifications which have been approved, or in contravention of any of the provisions of the Madras District Municipalities Act, 1920, or any rule, by-law, order or other declaration made thereunder, or of any direction or requisition lawfully given or made under the said Act, rules or by-laws.

(iii) I agree to make any alterations which may be required by any notice issued or by any order confirmed by the Executive Authority under section 205 or section 216 of the Madras District Municipalities Act, 1920, as the case may be.

(iv) I agree to keep one copy of the approved site plan and one set of copies of the sanctioned plans of the building at the site of the building at all times when the work is in progress and also agree to see that such plans are available and the building is open at all time for the inspection of the Executive Authority or any officer authorized by him in that behalf.

(v) I agree to give notice to the Executive Authority in accordance with section 89 of the Madras District Municipalities Act, 1920, and furnish a set of completion plans within fifteen days from the date of completion or occupation of the building, whichever is earlier.

(vi) I also agree not to occupy the building that will be constructed or reconstructed by me, or cause or permit it to be occupied until I have obtained a certificate from the officer of the Public Health Department of the municipality, as required by sections 26 and 33 of the Madras Public Health Act, 1939.

Signature of the owner of the building.

APPENDIX A-1.

(*See* rule 3-A.)

Dated

Application for permission to construct/reconstruct or alter or add to a hut.

[Under section 208 of the Madras District Municipalities Act, 1920 (Madras Act V of 1920).]

To

The Executive Authority,

Municipal Council

Sir,

I beg to give notice that I intend to construct/reconstruct/make alterations or additions to a hut or huts in Survey No. street, ward, and in accordance with the provisions of section 208 of the Madras District Municipalities Act, 1920. Information as to the purpose for which the hut is proposed to be constructed, reconstructed or altered, or added to, is furnished.

I forward herewith in duplicate a site plan of the land on which the hut is to be constructed, reconstructed, altered or added to complying with the requirements of Appendix B of the rules as far as may be necessary.

I request that the site may be approved and that permission may be accorded to execute the said work.

Signature of the owner of the land and hut.

Address.

Conditions.

(i) I agree not to proceed with the execution of the work until permission is granted by the Executive Authority or by the municipal council under section 210 or 211 of the Madras District Municipalities Act, 1920.

(ii) I agree not to do any work otherwise than in accordance with the permission of the Executive Authority or in contravention of any of the provisions of the Madras District Municipalities Act, 1920, or any rule, by-law, order or other declaration made thereunder, or of any direction or requisition lawfully given or made under the said Act, rules, or by-laws.

(iii) I agree to make any alterations which may be required by any notice issued or by any order confirmed by the Executive Authority under section 216 of the Madras District Municipalities Act, 1920.

(iv) I agree to give notice to the Executive Authority in accordance with section 89 of the Madras District Municipalities Act, 1920, within 15 days from the date of completion or occupation of the hut whichever is earlier.

(v) I also agree not to occupy the hut that will be constructed or reconstructed by me, or cause or permit it to be occupied, until I have obtained a certificate from an officer of the Public Health Department of the municipality, as required by sections 26 and 33 of the Madras Public Health Act, 1939.

Signature of the owner of the hut.

APPENDIX B.

[*See* rule 3 (2) (*i*).]

THE SITE PLAN.

The site plan should comply with the following requirements:—

(1) It should be drawn to scale of not less than 1 inch to 33 feet, provided that where circumstances are such as to make a smaller scale necessary or sufficient, the plan may with the consent of the Executive Authority be to a scale of 1 inch to 66 feet.

(2) It should show the boundaries of the site or plot for building.

(3) It should give the survey number of the site or plot.

(4) It should give accurately the dimensions of the site or plot.

(5) It should show the street or streets with name or names, on which the site or plot abuts or those from which access to the site or plot is proposed to be obtained.

(6) It should give the width of the street or streets on which the site or plot abuts or those from which access if proposed to be obtained.

(7) It should show whether the street or streets on which the site or plot abuts or those from which access is proposed to be obtained, are public or private, and if the latter what the names of the owners of the land occupied by them are and whether they have been formed and metalled; the existing proposed or approved building lines on each side of the street or streets should also be shown.

(8) It should show the location of the proposed building on the site or plot and also the location of latrines, urinals, stables, cow-sheds and other appurtenances of the building, as well as the positions and dimensions of the open spaces including the courtyards left in the site or plot forming the curtilage or appurtenance to the building and the passage or means of access provided for scavenging purposes.

(9) It should show the position of wells, tanks, water-courses, if any, in the site or plot and within a distance of 75 feet from it in any direction.

(10) It should indicate the position and approximate height of all buildings within 40 feet of the site or plot.

(11) It should incorporate the positions and sections of trial pits taken within the site or plot describing so far as may be necessary and possible, the exact nature of soil and sub-soils met with.

(12) It should, so far as may be necessary and possible record the water-level in the well if any, on the site or plot or in the adjoining wells if any, with the date on which the observation was taken.

(13) It should give the relative levels of the site or plot with reference to the crown of the street or streets on which the buildings abuts or those from which access to the building is proposed to be obtained.

(14) It should also show such other particulars required under any by-laws made by the municipal council under section 306 of the Madras District Municipalities Act, 1920.

NOTES.—(i) The Executive Authority may require the owner to furnish him with any further information which has not already been given.

(ii) It shall not be necessary to comply with requirements 10 to 12 in the case of an application for the construction or reconstruction of a hut.

(iii) In the case of an application for a hut, only a ground plan and section of the proposed hut showing the position form and dimensions of the walls, rooms and roof and the position and dimensions of windows or doorways need be furnished unless, otherwise required by the Executive Authority.

APPENDIX C.

[*See* rule 3 (2) (ii).]

BUILDING PLANS.

1. The ground plan, plan of each floor, elevations and sections of the proposed building should be neatly and accurately drawn to a scale of not less than $\frac{1}{8}$ inch to a foot.

2. The plans and sections should show—

(i) The depth and width of the foundation and the nature of the soil on which the foundation is to rest.

(ii) The level of the lowest floor of the building and the level of all courtyards and open spaces with reference to the level of the surface of the site or ground adjoining the building, and, where possible, to the level of the crown of the abutting street or streets or those from which access to the building is proposed to be obtained.

(iii) The position, form and dimensions of the walls, rooms, floors, roofs, chimneys, and the several parts of the building and also the form and dimensions of any water-closet, earth-closet, privy, ash-pit or cesspool to be constructed in connexion with the building.

(iv) The lines of drainage of the building and the position and level of the outfall of the drains and the position of any sewer with which the drainage is intended to be connected.

3. If the construction or reconstruction of a building, or any temporary or permanent additions or alterations thereto, will render any aerial electricity supply line accessible to such building or structure, such line shall be shown both in the plans and sections of the buildings or structures.

4. If it is intended to use the building or part thereof for any of the purposes specified in Schedule V of the Madras District Municipalities Act, 1920, or as a stable, cattle-shed or cow-house, a slaughter-house, market or cart-stand, the information shall be shown in the plans.

5. The plan should also show the positions and dimensions of windows, doorways and ventilators.

NOTE.—The Executive Authority may require the owner to furnish him any further information, so far as may be necessary to show whether the building complies with any of the provisions of the Madras District Municipalities Act, 1920, and the rules and by-laws made thereunder.

APPENDIX D.

[*See* rule 3 (2) (iii).]

SPECIFICATION.

The following particulars should be incorporated in the specification:—

(1) The materials and the method of construction to be used for the various parts of the building.

(2) The manner in which the roof and house drainage, and the surface drainage of the site, are proposed to be disposed of.

(3) The means of access that will be available for conservancy.

(4) The use or uses for which the building is intended.

(5) Whether there is within the building or site, or within a reasonable distance therefrom, a supply of wholesome water sufficient for the domestic purposes of the inmates of the building if it is intended to be used as a dwelling house.

(6) If the building is intended to be used as dwellings for two or more families or as a place for carrying on any trade, business or industry in which not less than twenty people may be employed or as a place of public resort, entertainment or other similar purposes, the means of ingress and egress in case of emergency proposed to be provided.

(7) The correct extent of the site as a whole, the area occupied by the existing building or buildings, if any, and the total area that will be occupied by all buildings in the site, excluding the buildings, if any, exempted under these rules.

NOTES.—(i) The above specification shall be required only in the case of a building other than a hut.

(ii) The Executive Authority may require the owner to furnish him with any further information, so far as may be necessary to know whether the building satisfies all the requirements of safety and stability.

APPENDIX E.

[*See* rules 8 (5), (6) and (7).]

DEAD LOAD OF CONSTRUCTIONAL MATERIALS.

Description of materials.	Weight in pounds per cubic foot.
1 Brick in mud, lime or cement mortar	120
2 Coarsed rubble in lime or cement mortar ...	140
3 Laterite in lime mortar	125
4 Concrete in lime or cement mortar	120
5 Random rubble in lime or cement mortar ...	140
6 Lime-stone	170
7 Sand-stone	144
8 Cuddapah slabs	170
9 Ashlar	150
10 Granite stones	168

DEAD LOAD OF CONSTRUCTIONAL MATERIAS—*cont.*

	Description of materials.	Weight in pounds per cubic foot.
11	Reinforнed concrete	150
12	Cast iron	450
13	Wrought iron	480
14	Steel	490
15	Teak	50
16	Pine	40
17	Oak	50
18	Fir	30

APPENDIX F.

[*See* rules 9 (5), (6) and (7).]

DEAD AND SUPERIMPOSED LOADS OF FLOORS AND ROOFS.

(a) Loads on terraced roofs and floors.

Description of building.	*Roof or floor.*	*Weight of roof or floor in pounds per square foot.*	*Superimposed load in pounds per square foot.*	*Total combined load in pounds per square foot.*
(1)	(2)	(3)	(4)	(5)
1 Dwelling houses and other domestic buildings.	Terraced roof.	90	40	130
2 Other buildings generally.	Do.	90	50	140
3 Dwelling houses and other domestic buildigis.	Terraced floor.	90	56	146
4 Other residential buildings, lodging houses, hotels, eating houses, clubs and other similar buildings.	Do.	90	60	150
5 Elementary and secondary schools, hospitals, dispensaries, retail shops and other similar buildings.	Do.	90	60 to 80	150 to 170
6 Colleges, public offices, buildings intented for purposes of trade and business, ordinary meeting rooms, reading rooms, art galleries and halls and other similar buildings.	Do.	90	80 to 100	170 to 190
7 Public assembly halls, theatres, museums, public libraries, public concert rooms and other similar buildings.	Terraced floor.	90	100 to 120	190 to 210

(a) *Loads on teraced roofs and floors*—cont.

Description of building. (1)	*Roof or floor.* (2)	*Weight of roof or floor in pounds per square foot.* (3)	*Superimposed load in pounds per square foot.* (4)	*Total combined load in pounds per square foot.* (4)
		Weights of roof materials.		
8 Workshops, factories, buildings of a warehouse class and other similar buildings in which the floors are subject to vibration.	Terraced floor.	90	120 to 180	210 to 270
9 Common rafters and purlins (wood truss).	..	7	..	..
10 Common rafters and purlins (iron truss).	..	6	..	..
11 One inch deal boarding ..	..	3·5	..	..
12 Asphalted felt	..	1·5	..	..
13 Corrugated iron, 20 B.W.G.	..	1·9	..	..
14 Corrugated iron, 18 B.W.G.	..	2·6	..	..
15 Slates, 3″ lap	..	9·0	..	..

NOTE.—Using standard scantlings, the most economical joint spacing is from 15 inches to 2 inches. The bearing of every beam or girder on a wall shall be not less than three-fourths of the thickness of the wall. Every beam and girder in the building shall be properly supported by a breadth of brick work, stone or other solid substance sufficient to secure stability.

(b) *Loads on sloping roofs and pitch of roofs.*

Description of roof pitch. .. (1)	*Deadweight of roof in pounds per square foot.* (2)	*Allowance for wind or casual loads in pounds per square foot.* (3)	*Total combined load in pounds per square foot,* (4)
1 Flat and pan tiles, ¼ to 1/3.	30	10	40
2 Plain pan tiles, ¼ to 1/3 ..	22	10	32
3 Mangalore tiles with flat tiles and air spaces, ¼ to 1/3.	16	10	26
4 Mangalore tiles bedded with morter over flat tiles, ¼ to 1/3.	22	10	32

(*b*) *Loads on sloping roofs and pitch of roofs*—cont.

Description of roof pitch.	*Dead weight of roof in punds per square foot.*	*Allowance for wind or casual loads in pounds per square foot.*	*Total combined load in pounds per suqare foot.*
(1)	(2)	(3)	(4)
5 Plain Mangalore tiles, ¼ to 1/3.	11	10	21
6 20 B.W.G. corrugated iron or boarding with Mangalore tiles, 1/6 to ¼.	13	10	23
7 Bengal terrace, 1/6 to ¼ ..	25	10	35

NOTES.—(i) Three pounds per square foot may be added to the weight in the last column to allow for weight of rafters in computing scantlings of purlins, etc.

(ii) Rafter spacing will vary from 18 inches to 36 inches according to class of timber.

(iii) Mangalore tiles with air spaces are not suitable for localities liable to plague infection.

(iv) Pitch of roof in the West Coast will have to be always 1/3.

APPENDIX G.

[*See* rule 8 (14).]

MINIMUM THICKNESS OF WALLS OF DWELLING HOUSES AND OTHER DOMESTIC BUILDINGS.

Height up to feet.	Lowest storey thickness to inches.	Upper storey's thickness to inches.
15	9	....
25	13½	Remainder 9 inches
30	13½	Do.
40	18	Second storey 13½ inches, remainder 9 inches.
50	22½	Second storey 18 inches, third storey 13½ inches, remainder 9 inches.
60	22½	Second storey 18 inches, third storey 18 inches, remainder 13½ inches.

NOTE.—In the case of walls exceeding 60 feet in the hight, thickness of walls to be increased 4½ inches in each of the storeys below the uppermost storey which shall be 13½ inches in thickness. The increased thickness may be confined to piers or pilasters properly distributed of which the collective widths amount to one-forth part of the length of the wall.

(G.O. No. 2179, P.H., dated 15th July 1942, as amended in G.Os. No. 561, P.H., dated 24th February 1948, No. 371, P.H., dated 31st January 1947, No. 8, P.H., dated 11th February 1949 No. 3085, P.H., dated 1st September 1949, No. 1099, Health, dated 27th March 1950, No. 890, Health, dated 19th 1951 and No. 3546, Health, dated 10th November 1952.)

83. AUTHORITIES COMPETENT TO ACCORD ADMINISTRATIVE AND TECHNICAL SANCTION TO WATER-SUPPLY AND DRAINAGE SCHEMES IN MUNICIPALITIES, ETC.

I. *Investigation, preparation of plans and estimates and administrative approval.*—(1) New water-supply and drainage scheme and schemes for improvements to already existing water-supply and drainage works requiring investigation by the Sanitary Engineering Department, shall first be investigated by the Sanitary Engineer, under the orders of Government. The Sanitary Engineer shall submit his investigation reports to the Chief Engineer, Public Works Department (Buildings), who shall then forward the reports to the Government and obtain their orders for the preparation of plans and estimates. The Sanitary Engineer shall arrange to get detailed plans and estimates prepared and submit them to the Chief Engineer (Buildings), who will scrutinize and forward them with his remarks to Government for administrative approval.

(2) In the case of schemes for improvements to already existing water-supply and drainage works not requiring investigation by the Sanitary Engineer but eligible for grant from revenues of the State previous approval of the Government shall be obtained.

II. *Technical sanction.*—(1) In the case of water-supply and drainage schemes costing not more than rupees one lakh, the Sanitary Engineer shall, on receipt of the administrative approval of the Government, accord technical sanction to plans and estimates after giving effect to the Chief Engineer's remarks, if any. In the case of schemes for improvements to already existing water-supply and drainage works costing not more than rupees one lakh, the authorities competent to accord technical sanction shall be as shown below :—

Authorities.	Maximum limit of cost. RS.
Municipal Engineers, I, II, and III grades ..	2,500
Municipal Engineers, IV Grade	1,000
Municipal councils which have no Municipal Engineer	1,000
Executive Engineers (Public Health) ..	10,000
Sanitary Engineer	1,00,000

(2) The powers of technical sanction conferred by this sub-rule on Municipal Engineers and municipal councils shall be subject to the following conditions, namely :—

(i) That the approval of the Executive Engineer, Public Health, concerned shall be obtained before technical sanction is accorded to improvements involving structural additions or altera-

tions or repairs to headworks, filters, service reservoirs, settlement tanks, sewage disposal plants or to any work which materially affects the water and drainage works of the municipal council, and

(ii) that the previous approval of the Sanitary Engineer shall be obtained before technical sanction is accorded to opening of new fountains or shifting the positions of the existing fountains.

(3) (*a*) Type-designs, suitable for the work concerned issued by the Sanitary Board, Sanitary Engineer or Consulting Architect shall be used wherever these are available.

(*b*) Where the cost of a new water-supply and drainage scheme or of a scheme for improvements to already existing water-supply and drainage works is more than rupees one lakh, the authority competent to accord technical sanction shall be the Chief Engineer (Buildings).

III. *Execution.*—(*a*) Municipal Engineers shall ordinarily be allowed to execute water-supply and drainage schemes subject to the limits laid down below :—

Grade of Municipal Engineer.	Maximum cost of scheme they will be allowed to execute.
	RS.
I grade	1,00,000
II grade	50,000
III grade	25,000
IV grade	20,000

So far as the execution of the scheme costing up to the limits mentioned above is concerned, the Municipal Engineers shall be entirely subordinate and under the orders of the Public Works Department Executive Engineers concerned in respect of all matters. Grade IV Municipal Engineers when they take up works costing more than Rs. 10,000 shall be subject to the general control of Public Works Subdivisional Officer.

(*b*) In the case of a municipality which has no Municipal Engineer, all water-supply and drainage schemes and in the case of a municipality having a Municipal Engineer, all water-supply and drainage schemes the cost of which exceeds the limits up to which the Municipal Engineer is, under sub-rule (*a*), competent to execute schemes, shall be executed by the Public Works Department with the consent of the municipal council as required by sub-section (3) of section 39 of the Madras District Municipalities Act, 1920.

IV. *Excesses over estimates and deviations from sanctioned plans and estimates and other questions allied thereto.*—In the case of schemes falling under rule III, the Public Works Department officers concerned shall exercise the powers which they would normally exercise under the rules in the Public Works Department Code.

The municipal council shall be informed by the officer concerned as soon as he exercises the powers under this rule, of the revised amount of the estimate sanctioned.

V. *Tenders and contracts.*—(*a*) In the case of schemes falling under sub-rule (*a*) of rule III, the Municipal Engineer shall call for tenders. The Contract Committee referred to in section 68 (1) of the Madras District Municipalities Act, 1920, in the case of contracts not exceeding Rs. 1,000 in value, and the Municipal council in the case of contracts exceeding Rs. 1,000 in value shall select suitable tenderers and enter into agreement with them as advised by the Public Works Department Executive Engineer or Superintending Engineer concerned, according as the amount of the contract is within the accepting powers of the Executive Engineer or the Superintending Engineer under the Public Works Department Code.

(*b*) In the case of schemes falling under sub-rule (*b*) of rule III, the Public Works Department officers shall exercise the powers which they would normally exercise under the rules in the Public Works Department Code.

VI. *Inspection by the Sanitary Engineer.*—The Sanitary Engineer shall have free access to inspect water-supply and drainage schemes *under execution*. If he has criticisms or suggestions to make, he shall submit them to the Chief Engineer (Buildings) for necessary action.

VII. *Bills—Payment of.*—(*a*) In respect of schemes in direct charge of Municipal Engineers, payments to contractors for the work shall be made by the executive authority on bills passed by the Municipal Engineer and the work test-checked by the Executive Engineer. The accounts shall be maintained by the Executive authority on details furnished by the Municipal Engineer and the bills on which the payments are made.

(*b*) In respect of schemes in direct charge of the Public Works Department, payments shall be made in accordance with the usual procedure adopted in the Public Works Department and the accounts shall be maintained by the Public Works Department.

VIII. These rules shall not apply to works financed entirely from municipal funds, if the amounts of such works are within the limits of powers of technical sanction of the municipal Engineer or Municipal Council under rule II, unless the Municipal Council specifically requests the Public Works Department Officer concerned that these rules should be applied to such works.

(G.O. No. 1295, P.H., dated 11th June 1943.)

84. WATER-SUPPLY—HOUSE CONNEXIONS AND METERS IN MUNICIPALITIES.

1. (1) There shall be maintained—

(i) a register showing the house service connexions in Form A annexed to these rules;

(ii) a meter register in Form B annexed to these rules;

(iii) a meter-reading card in Form C annexed to these rules in duplicate; one card to be left with the owner or occupier of the premises and the other card to be kept either loose or in booklets in the custody of the municipality; and

(iv) a meter ledger in Form D annexed to these rules.

(2) The registers referred to in clauses (i) and (ii) of sub-rule (1) shall be maintained as permanent records and the records referred to in clauses (iii) and (iv) may be destroyed one year after all the amounts involved therein have been fully recovered.

(3) The original applications and the connected correspondence regarding the grant of house-service connexions shall be preserved for twenty years from the date of the grant of the connexions.

2. (1) The hire for meters fixed at the expense of the municipality and their maintenance charges shall be collected at such rates as may be fixed in the bye-laws.

(2) In cases where the meter is fixed at the expense of the owner or occupier, charges for maintenance alone of such meters shall be collected at such rates as may be fixed in the bye-laws.

(3) The hire charges and maintenance charges or maintenance charges alone referred to in sub-rules (1) and (2) and charges for water shall be recovered by the issue of miscellaneous bills. The transaction shall be recorded in the miscellaneous bill register.

3. The meters shall be read at approximately one month's interval and entries made in the meter-reading cards in Form C annexed to these rules. The meter reader or overseer shall give at least 24 hours' notice ahead of the date of reading the meter in Form E annexed to these rules. The approximate time, with a margin of an hour, at which the meter will be read, will be noted on the notice. The meter-reading cards left with the owners or occupiers shall be hung in a suitable place in the premises so as to be accessible to the municipal authorities at all time. As soon as the meter-readings are taken, the person taking the meter-readings shall send to the municipal office the meter-reading cards to be kept in the custody of the municipality after making the necessary entries therein, either in batches or once a month as may be directed by the executive authority for the preparation and issue of bills. The meter-readings shall be taken on such dates of the month as to ensure the completion of all readings and the submission of all meter-reading cards, to the municipal office at approximately one month's interval. It shall be the duty of the

owners or occupiers of the premises to preserve the meter-reading cards left with them and in the event of their being lost or damaged, to renew them. A fee of four annas shall be charged for each renewal of a meter-reading card and it shall be recovered by the issue of miscellaneous bills; provided that no fee shall be charged for the renewal of a meter-reading card which has been fully used up.

4. The excess water consumption as recorded and read in any month shall not be adjusted towards the short consumption in any other month.

When the door of a premises is found locked and the meter cannot be read, on the day appointed for the purpose, the free allowance for the period beginning from the date when the meter was last read, to the date on which it could not be read, will not be granted, and the party may be informed to that effect. But, in cases where the executive authority is satisfied that the door was locked for proper reasons, the free allowance may be allowed for the intervening period between the two readings, in any case not exceeding two months.

5. Consumers who vacate premises shall give the executive authority full seven days' notice in writing and afford every facility for disconnecting the service in the premises. Whenever a disconnexion of the service or a reconnexion is made for any default on the part of the consumer, a charge shall be levied in accordance with the bye-laws in force.

6. These rules shall come into force on and from the 1st April 1941.

Instructions to be printed on the reverse of the meter-reading card in English or in the Indian language of the place.

Consumers : Please read this—

(1) The water-supply is maintained from the rates paid by you.

(2) Every gallon of water you waste is to the prejudice of your neighbours.

(3) It is to your interest also to see that water is not wasted.

(4) Remember that there is a limit for the supply at the source. If the source is depleted, your service is likely to be cut off and the municipality will not be liable to any damages.

(5) Please arrange to pay off the bills soon after they are presented. The municipality cannot run the water-works without money.

(6) When a tap or any part of your service connexion leaks, inform the officer in charge of the water-works. He will have the defect remedied at a negligible cost.

(7) Your supply is likely to be cut off if you do not co-operate with and assist the water-works staff. Every time your service is disconnected and reconnected, you have to pay charges for disconnexion and re-connexion. It would be to your interest to see that the service is not disconnected owing to any default on your part.

(8) When a pipe line is leaky, inform the officer in charge at once. Otherwise, by insuction of any filthy water, the health of all the consumers including that of your own, would be jeopardised. You should do your bit that the protected water-supply of the town is not contaminated.

(9) Do you know how much water is wasted through leakage!

One drop per second is 9 pints a day.

Two drops per second is 3-2/3 gallons a day.

Drop breaking into a stream, 24 gallons a day.

One-sixteenth inch stream, 84 gallons a day.

One-eighth inch stream, 260 gallons a day.

Three-sixteenths inch stream, 432 gallons a day.

FORM A.

[*See* Rule 1 (1) (i).]

House Service Register.

Serial number.	Electoral ward number.	Name of street or road.	Name of owner or occupier.	Door number.	Size of service connection.	Size and number of taps.				Total number of taps.	Metered or tap rate.	Number in meter register.	Remarks.
						¾" ordinary tap.	½" ordinary tap.	¾" Tylor pattern waste-not tap.	½" Tylor pattern waste-not tap.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

FORM B.

[*See* Rule 1 (1) (ii).]

Meter Register.

Serial number.	Electoral ward number.	Name of street or road.	Name of owner or occupier.	Door number.	Date of application for metering.	Date on which metered.	Size of type of meter fixed.	Page in the meter ledger.	Whether meter was supplied by the municipality or owner.	Annual rental value.	Free allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

FORM C.

[*See* Rules (1) (iii) and 3.]

Meter Readings.

WATER METER CARD.

RATE.

Nature of supply.
Meter No.
Date fixed.
Date removed.
Name
Address

Ledger page.
Assessment No.
Annual value.
Daily free allowance.

	In gallons.					Charges recoverable.					
Date.	Readings.	Consumption.	Free allowance.	Quantity charged for.	Rate of charge.	For excess water.	Meter rent.	For maintenance of meter.	Total.	Meter read by	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

(Rules to be made for making 15 entries.)

FORM D.

[*See* Rule 1 (iv).]

Meter Ledger.

Meter No. Electoral Ward No. Name Street.

Door No. Assessment No. Valuation. Free allowance per day. Gallons.

Date of reading.								Amount billed for.				Amount collected.							Balance.				
Month.	Date.	Present reading number.	Previous reading number.	Consumption of water during the period referred to in column (6) [column (3) *minus* column (4)].	Period of consumption of the quantity of water in column (5).	Total quantity of free allowance.	Quantity of water consumed in excess [column (5) *minus* column (7)].	Amount due for excess water.	Meter rent in cases where the meter is supplied by the municipality.	Meter maintenance charges.	Total.	Bill number.	Excess water charges.	Meter rent.	Charges for maintenance of meter.	Total.	Date of credit	Number of warrants, if any.	Excess water charge.	Meter rent.	Maintenance charge.	Total.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
								RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.		RS.A.P.	RS.A.P.	RS.	RS.			RS.	RS.	RS.	RS.	

FORM E.

(*See* Rule 3.)

ORIGINAL.

MUNICIPAL COUNCIL.

Meter Reading Notice No.

Date

To

Owner or occupier of house No.

Road/Street.

Sir,

I propose taking the reading of water meter in your premises on between the hours of and

Meter reader.

NOTE.—If the owner or occupier wishes to be present when the meter reading is taken he should do so immediately he is informed that the meter reader is present. The latter has instructions to wait for not more than five minutes before reading the meter. He will note the readings in a separate form and hand it over at the time of reading. The person who is present when the meter is read is requested to initial the meter reader's book.

Information about any change in tenancy or ownership should be intimated to the office direct.

DUPLICATE.

MUNICIPAL COUNCIL.

Meter Reading Notice No.

Date

To

Owner or occupier of house No.

Road/Street.

Sir,

I propose taking the reading of water meter in your premises on between the hours of and

Received the Original Notice.

Owner or occupier

(G.O. No. 1198, P.H., dated 24th March 1941.)

CHAPTER IX—DEBT HEADS.

85. PAYMENT OF ADVANCES TO OFFICERS AND SERVANTS OF MUNICIPAL COUNCILS.

1. No advance shall be granted by a municipal council to its officers or servants for any purpose except that of—

(*a*) purchasing conveyances;

(*b*) journeys on tour or transfer;

(*c*) holding a fixed amount in the shape of permanent advance or imprest for meeting petty contingent charges;

(*d*) erecting temporary sheds in plague-affected areas;

(*e*) purchasing mosquito nets, if the officers or servants reside or work in areas included in the list of areas where there is a risk of malaria, drawn up by the Director of Public Health; and

(*f*) journeys to the Pasteur Institute, Coonoor, or to any other treatment centres other than Mission Hospitals provided by the Government, whichever is nearest to them for anti-rabic treatment when exposed to infection from rabid animals or those suspected to be rabid provided that this concession in this clause shall not apply to officers and servants of municipal councils as well as to the Government Officers and servants lent to them drawing a pay exceeding Rs. 500 per month:

Provided that the State Government may in special cases permit the grant of advances for purposes other than those specified above.

This amendment shall have effect as if it had been made and come into force on the 1st September 1937.

2. A municipal council may, at its discretion, grant an advance to any of its permanent officers or servants for the purchase of a motor car, motor cycle or other conveyance subject to the following conditions:—

(i) the advance shall be granted only when the municipal council considers that in the interests of the municipal service, the officer or servant should use a motor car, motor cycle or other conveyance for the official discharge of his duties;

(ii) the amount of such advance shall not exceed, if for the purchase of a motor car or motor cycle, four months' substantive pay of the officer or servant concerned or the anticipated price of the motor car or motor cycle, whichever is less, and if for the purchase of any other conveyance, Rs. 250 or the anticipated price of such conveyance, whichever is less;

(iii) if the actual price paid for the motor car, motor cycle or other conveyance is less than the advance taken, the balance shall forthwith be refunded to the municipal council; and

(iv) no advance shall be granted under this rule to low paid servants of the municipal council such as peons and attenders.

3. The municipal council shall, at the time of payment of the advance for the purchase of a motor car, or motor cycle, obtain from the officer or servant concerned, an agreement in the form set forth in the first schedule.

4. The officer or servant shall—

(i) execute at his expense a bond in a form set forth in the second schedule mortgaging the motor car or motor cycle, as the case may be, to the municipal council as security for the advance; and

(ii) keep the motor car or motor cycle duly insured and be responsible for the payment of the insurance premia until the advance is fully repaid.

5. The municipal council shall, when granting an advance for the purchase of any conveyance other than a motor car or motor cycle, taking sufficient security for the repayment of the advance. Such security shall be exclusive of the conveyance purchased.

6. (1) Every advance made under rule 2 shall be repayable in equal monthly instalments not exceeding 36, if the advance is for the purchase of a motor car or motor cycle, and not exceeding 12 in any other case. Each instalment shall consist of a number of whole rupees :

Provided that in any case where the amount of the advance divided by the number of instalments involves a fraction of a rupee, the amount of each instalment except the last shall be rounded to the next higher whole rupee, the necessary reduction being made in the amount of the last instalment.

(2) The recovery of the instalments of the advance shall be effected regularly from the monthly pay bill of the officer or servant concerned and shall be watched through the register of advances recoverable maintained in the municipal office.

(3) Simple interest shall be charged on the advance at the rate fixed by the Government for their servants from time to time and shall be calculated on the balance outstanding on the last day of each month. The interest thus charged shall be recovered in one or more instalments, each such instalment being not appreciably greater than the instalment by which the principal was recovered. The recovery of interest shall commence from the month following that in which the whole of the principal has been repaid.

(4) In the case of the death of the officer or of the termination of his service, the balance of the advance if any with interest thereon shall be immediately recovered.

7. (1) Where an advance is made to an officer or servant for journeys on tour the amount of such advance shall not exceed the travelling allowance admissible under the rules. The advance shall be recovered in full from the travelling allowance bill relating to the journey in respect of which the advance is paid.

(2) Advances may be made to an officer or servant under orders of transfer up to an amount not exceeding one month's substantive pay plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances shall be recorded on the officer's or servant's last pay certificate. The advance of pay shall be recovered from the pay of the officer or servant in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance shall be recovered in full on the submission of the officer's or servant's travelling allowance bill.

(3) In the case of an officer or servant who has been transferred to service under another local body recoveries on account of advances shall be effected by the latter local body and the amount so recovered shall be remitted to the municipal council which originally sanctioned the advances. The recoveries shall be watched through the register of advances recoverable. The money order commission paid for the remittance shall be borne by the local body which effects the recovery.

7-A. (1) An advance made to an officer or servant for the purchase of mosquito nets shall be limited to the amount actually required for the purchase of mosquito nets for his use and for the use of the members of his family, subject to a maximum of one month's pay of the officer or servant concerned including dearness allowance, or Rs. 50, whichever is less. The advance shall be free of interest.

(2) All officers and servants whether permanent, officiating or temporary except those who are likely to be discharged within the period of repayment shall be eligible for the advance.

7-B. Where an advance is made to an officer or servant for undergoing anti-rabic treatment the amount of such advance shall not exceed the aggregate of (i) one month's substantive pay and (ii) his actual travelling allowance for journeys from the place to which he is proceeding for anti-rabic treatment and back, namely, (*a*) a single fare for each way by railway of the class by which he is entitled to travel on duty and (*b*) the actual cost of transit, not exceeding the amount admissible under the rules for journeys by road or river. Any subordinate of a municipal council drawing a pay of not more than Rs. 500 per month in whose family a member is exposed to infection from a rabid animal or an animal suspected to be rabid and who has difficulty in finding at once the means of sending him or her to the Pasteur Institute at Coonoor

or to the nearest treatment centre other than a Mission Hospital may be granted an advance not exceeding the actual travelling expenses admissible under this rule plus one month's pay. If he does not draw a pay of more than Rs. 100 per month, an advance of the travelling expenses of an attendant, if necessary, may be given subject to the same conditions of recovery as for the patient.

NOTE.—Municipal servants drawing a pay of not more than Rs. 50 per month are entitled to maintenance charges during treatment as well as during the journeys to and fro from the Pasteur Institute or the nearest treatment centre at the rate of the daily allowances admissible to them under the Madras Travelling Allowance Rules. The same condition is also admissible to members of families of municipal servants who undergo anti-rabic treatment.

7-C. Every advance made for the purposes specified in clauses (*d*), (*e*) and (*f*) of rule 1 not being advance of travelling allowance under clause (*f*) shall be repayable in equal monthly instalments not exceeding twelve. The recovery of the instalments of the advance shall be effected regularly from the monthly pay bill of an officer or servant concerned and shall be watched through the Register of Advances Recoverable maintained in the municipal office. In the case of the death of the officer or servant or of the termination of the service, the balance of the advance, if any, shall be immediately recovered.

The advance of travelling allowance in clause (*f*) shall be recovered in full on the submission of the officer's or servant's travelling allowance bill. In the case of subordinates whose pay does not exceed Rs. 50 per month the recovery of the amounts advanced as travelling expenses for the members of their families and for the attendant may be waived. In the case of those drawing a pay of more than Rs. 50 per month but not more than Rs. 100 per month where special circumstances exist, the travelling allowances advanced for the members of their families and for the attendant may be waived altogether or in part if the head of the department thinks fit.

8. Officers and servants of the Government employed by any municipal council shall, for purposes of these rules, be regarded as officers and servants of that municipal council :

Provided that in the case of an advance to any such officer or servant for the purchase of a motor car or a motor cycle, the advance shall be sanctioned by the Government and shall be met from the State funds.

FIRST SCHEDULE.

FORM OF AGREEMENT.

AN AGREEMENT made day of one thousand nine hundred and BETWEEN of (hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and the municipal council a statutory body established

under the Madras District Municipalities Act of 1920 (hereinafter called the municipal council) of the other part WHEREAS the Borrower has under the provisions of the rules framed under the said Madras District Municipalities Act, 1920 (hereinafter referred to as the said rules which expression shall include any amendments thereof for the time being in force) applied to the municipal council for a loan of Rs. for the purchase of a motor $\frac{\text{car}}{\text{cycle}}$ and the municipal council has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained. Now it is HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. paid by the municipal council to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the municipal council (1) to pay the municipal council the said amount with interest calculated according to the said rules by monthly deduction from his salary as provided for by the said rules and hereby authorizes the municipal council to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor $\frac{\text{car}}{\text{cycle}}$ or if the actual price paid for such motor $\frac{\text{car}}{\text{cycle}}$ is less than the amount of such loan to repay the difference to the municipal council forthwith and (3) within days after the said purchase to execute a document hypothecating the said motor $\frac{\text{car}}{\text{cycle}}$ to the municipal council as security for the amount lent to the Borrower as aforesaid and interest thereon in the form provided by the said rules AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor $\frac{\text{car}}{\text{cycle}}$ has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if within the time hereinbefore fixed the said motor $\frac{\text{car}}{\text{cycle}}$ is not hypothecated or if the Borrower within that period becomes insolvent or quits the service of the municipal council or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first above written.

Signed by the said
in the presence of

SECOND SCHEDULE.

FORM OF MORTGAGE BOND FOR MOTOR $\frac{\text{CAR}}{\text{CYCLE}}$ ADVANCE.

THIS INDENTURE made this day of BETWEEN (hereinafter called the Borrower) of the one part and the Municipal Council a statutory body established under the Madras District Municipalities Act of 1920 (hereinafter called the Municipal Council) of the other part.

WHEREAS the BORROWER has applied for an advance to purchase the motor described in the schedule hereto on the terms of the rules framed under the Madras District Municipalities Act, 1920 (hereinafter referred to as the said rules which expression shall where the

context so admits include any amendment thereof or addition thereto for the time being in force). NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rupees   on or before the execution of these presents paid by the Municipal Council to the Borrower (the receipt wherof the Borrower hereby acknowledges) he the Borrower doth hereby assign and transfer unto the Municipal Council the motor $\frac{\text{car}}{\text{cycle}}$ more particularly described in the schedule hereunder written by way of security for the said sum of Rupees   and interest thereon calculated according to the said rules AND the Borrower doth further agree and declare that he will duly pay to the Municipal Council the sum of Rupees   aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rupees   each on the 1st day of every month the first of such payments to be made on the   day of   19   and will pay interest on the sum owing calculated according to the said Rules in the manner provided by the said Rules AND the Borrower doth further agree and declare that he has not pledged and will not so long as any moneys remain payable to the Municipal Council in respect of the said motor $\frac{\text{car}}{\text{cycle}}$ sell, pledge or part with the property in or possession of the said motor $\frac{\text{car}}{\text{cycle}}$ PROVIDED ALWAYS and it is hereby agreed and declared that if the Borrower shall at any time make default in the payment of any of the said instalments for the period of ten days after the time hereinbefore provided for payment thereof whether legally demanded or not or if the Borrower shall die or otherwise cease to be in the service of the Municipal Council or if the Borrower shall sell or pledge or part with the property in or possession of the said motor $\frac{\text{car}}{\text{cycle}}$ or become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the said Rules shall forthwith become payable AND it is hereby agreed and declared that the municipal Council may on the happening of any one or more of the events hereinbefore mentioned seize and take possession of the said motor $\frac{\text{car}}{\text{cycle}}$ and either remain in possession thereof without removing the same or else may remove and sell the said motor $\frac{\text{car}}{\text{bycle}}$ either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so such thereof as may for the time being remain unpaid and interest thereon calculated according to the said Rules and all costs charges expenses and payments properly incurred or made in maintaining defending or realizing his rights hereunder and shall pay over the surplus if any to the Borrower his executors administrators or representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said motor $\frac{\text{car}}{\text{cycle}}$ shall not prejudice the right of the Municipal Council to sue the Borrower or his personal representatives for the amount of the BOND or in the case of the motor $\frac{\text{car}}{\text{cycle}}$ being

sold the amount by which the nett sale-proceeds falls short of the amount owing AND the Borrower hereby further agrees with the Municipal Council that he will not permit or suffer the said motor $\frac{\text{Car}}{\text{cycle}}$ to be destroyed or injured or to deteriorate in a greater degree that it would deteriorate by reasonable wear and tear thereof and will whenever the said motor $\frac{\text{Car}}{\text{cycle}}$ is injured or deteriorated forthwith repair and make good the same and will keep the said motor $\frac{\text{Car}}{\text{cycle}}$ insured against loss or damage by fire or accident. The Borrower hereby further agrees that for the purpose of resuming possession of the said motor $\frac{\text{Car}}{\text{cycle}}$ as aforesaid or for any other purpose connected therewith the Municipal Council its agents servants or others in its employ or in its behalf shall at all times have full irrecoverable liberty of ingress egress and regress into and from any of the premises wherein the said motor $\frac{\text{Car}}{\text{cycle}}$ may be placed or may be supposed to be placed and every part thereof without interruption or molestation by the Borrower or by any person acting or purporting to act on his behalf.

IN WITNESS WHEREOF the said (Borrower) hath hereunto set his hand

The schedule above referred to

Signed by the said (Borrower) in the presence of

(Signature of Borrower).

(G.Os. No. 642, L. & M., dated 17th February 1932, No. 589, L.S.G., dated 10th February 1937, No. 1758, L.S.G., dated 10th May 1937, No. 620, L.A., dated 23rd February 1938, No. 1405, L.A., dated 13th August 1947, No. 3548, Health, dated 13th October 1950, and No. 47, L.A., dated 9th January 1952.)

(309) Advance travelling allowance from municipal funds may be sanctioned to the Chairman and members of a municipal council for a journey performed by them on municipal business provided that such journey has been permitted by the Government or the Head of a Department of the Government or the Collector of the District. In other cases the previous sanction of the Inspector of Municipal Councils and Local Boards should be obtained for the payment of such advance.

(G.O. No. 113, L.A., dated 20th January 1953.)

86. DEPOSITS, LOANS AND INVESTMENTS AND THE ACCOUNTS TO BE KEPT IN RESPECT THEREOF.

1. *Deposits.*—(1) Deposits of municipal councils shall be of one of the following kinds, namely :—

(*a*) contractors' deposits for the due fulfilment of their contracts;

(*b*) earnest money deposits of tenderers;

(*c*) security deposits of municipal servants;

(*d*) unclaimed contractors' dues;

(*e*) surplus sale-proceeds of distrained property;

(*f*) fidelity bonds of insurance companies approved by the State Government; and

(*g*) other miscellaneous items.

(2) The deposits referred to in clause (*a*) of sub-rule (1) may be made—

(i) in cash,

(ii) in savings bank deposits,

(iii) in Government promissory notes,

(iv) in municipal or local boards' debenture bonds approved by the municipal council,

(v) in post office 19-year defence savings certificates,

(vi) in fixed deposits of the Imperial Bank of India, or

(vii) in fixed deposits of the Madras State Co-operative Bank or of any other Co-operative Central Bank approved by the Registrar of Co-operative Societies for the purpose.

(3) When a person in the service of a municipal council gives a fidelity bond of an insurance company approved by the Government for the full amount of the required security, guaranteeing the council against losses through dishonesty, negligence or disregard of the rules on his part, the following procedure shall be observed :—

(*a*) The fidelity bond shall be accepted only if it is in the form approved by the Government.

(*b*) The employee concerned shall pay by the due date the premia to keep the bond alive, until the expiry of a period of at least six months from the date of vacation of office by him, and shall deliver the receipts to his superior officer, having custody of the bond. If he fails to do so, he shall at once be removed from service.

(4) The deposits referred to in clause (*c*) of sub-rule (1) may be made in any one of the forms specified in sub-rule (3) of rule 10 of the rules relating to the establishments under municipal councils.

2. The following items shall not be credited to any deposit head of account :—

(*a*) sums that can be clearly brought to account under any revenue head;

(*b*) pay, pension, leave salary or other allowances; and

(*c*) fines.

3. No item shall be credited to any deposit head of account except on the written order of the Commissioner.

4. (1) Two registers, one to record transactions relating to deposits made in cash and the other to record transactions relating to other deposits, shall be maintained in the office of every municipal council. The registers shall be in such form as may be laid down by the Government from time to time.

(2) A certificate that the entries in each register are maintained up to date shall be recorded therein at the end of each quarter by the Commissioner.

5. (1) Where any deposit is received whether in cash or otherwise, the Commissioner shall cause the necessary entries to be made in the appropriate register maintained under sub-rule (1) of rule 4.

(2) The Commissioner shall remit every deposit received in cash to the treasury or bank in which the moneys of the council are lodged.

(3) Deposits received otherwise than in cash shall be kept by the Commissioner in safe custody. At the end of every half-year a certificate regarding the verification of the balance of such deposits as are then on hand shall be recorded by the Commissioner.

6. No deposit made in cash shall be refunded except on the written order of the Commissioner or other passing officer. The order for refund shall be made on a deposit/refund voucher, which shall be in such form as may be laid down by the Government from time to time, after the Commissioner or other passing officer has satisfied himself by a reference to the appropriate register of deposits that the deposit is actually outstanding and that the accountant has certified to that effect.

7. At the end of each year, any deposit or balance thereof shall be credited to a revenue head of account, if it has remained unclaimed for a period of three years from the date on which it became repayable or in case the deposit has been received in cash and the deposit or balance thereof does not exceed one rupee, if it has remained unclaimed for a period of one year, from the date on which it became repayable.

8. (1) No deposit credited to a revenue head of account under rule 7 shall be refunded except with the sanction of the council obtained on an application preferred by the person entitled to the refund.

(2) Such sanction shall not be granted unless the Commissioner certifies—

(i) that the deposit was actually received;

(ii) that it was credited to a revenue head of account;

(iii) that it had not been previously refunded; and

(iv) that he is satisfied as regards the claimant's identity and title to the refund.

(3) Refunds of deposits under sub-rule (1) shall be drawn on refund vouchers which shall be in such form as may be laid down by the Government from time to time.

9. *Investments.*—Every municipal council shall maintain in such form as may be laid down by the Government from time to time, a register showing the Government and other securities as well as any other investments held by it as its property.

10. No security or other investment entered in the register referred to in rule 9 shall be written off, unless and until it has been disposed of absolutely by sale or otherwise.

11. The amount of every such security and other investment shall be verified annually—

(*a*) in the case of securities in the safe custody of the Accountant-General, by the Commissioner with the list of securities held in trust by the Accountant-General as published by him in the *Fort St. George Gazette* in the month of January; and

(*b*) in the case of securities and other investments in the safe custody of the Commissioner, by the auditor appointed under section 122 of the Act at the time of the audit.

12. *Loans.*—Every municipal council shall maintain, in such form as may be laid down by the Government from time to time, the following accounts in respect of loans raised by it :—

(i) an account showing the receipts from the loans, the repayment thereof and the payment of interest, if any thereon;

(ii) an account showing the manner of appropriation of the loans; and

(iii) a sinking fund account, where a sinking fund has been created for the liquidation of any non-Government loan.

Explanation.—In this rule "non-Government loan" means any loan raised, with the sanction of Government otherwise than from Government funds.

13. *Appropriation of endowments and other funds.*—In order to ensure that the funds derived from special contributions or endowments are appropriated to the purpose for which they are received, an appropriation register shall be maintained in such form as may be laid down by the Government from time to time.

14. *Diversion of earmarked funds.*—Where for a specific purpose any loan has been raised, any contribution has been received or any fund has been earmarked, such loan, contribution or fund shall not be diverted permanently or temporarily to any purpose other than that for which the same has been raised, received or earmarked, as the case may be, without the previous sanction of the Government.

15. *Expenditure on water-supply and drainage works.*—No municipal council which levies a water and drainage tax shall, without the previous sanction of the Government, spend annually more than Rs. 2,000 of its general revenues towards the expenses connected with the maintenance and repair of its water-supply and drainage works, including the charges on account of loans contracted for such works.

16. *Expenditure on lighting by gas or electricity.*—No municipal council which levies a lighting tax shall, without the previous sanction of the Government, spend annually more than Rs. 2,000

of its general revenues towards the expenses connected with the lighting of the municipality by gas or electricity, including the charges on account of loans contracted for such purposes.

(G.Os. No. 3615, L. & M., dated 8th September 1932, No. 3878, L.A., dated 16th October 1937, No. 4202, L.A., dated 10th December 1940, No. 22, L.A., dated 4th January 1941, No. 1545, L.A., dated 5th June 1941, No. 1798, L.A., dated 3rd June 1943, and No. 1412, L.A., dated 14th October 1954.)

LODGING AND INVESTMENT OF MUNICIPAL FUNDS.

Lodging of moneys.

(310) 1. A municipal council should conduct all its ordinary transactions with the nearest treasury or sub-treasury. It may also have a current account with the concerned District Co-operative Central Bank in addition to the account maintained with the nearest Government treasury or sub-treasury, subject, however, to the condition that the amount at the credit of the municipal council in the Co-operative Central Bank does not exceed Rs. 10,000 (rupees ten thousand) at any time.

Investment of moneys.

2. A municipal council may invest the whole or any portion of the undermentioned earmarked funds in the manner indicated against each:—

Earmarked fund. (1)	*Manner of investment.* (2)
Provident fund	(1) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and re-payment of capital.
	(2) Securities issued by the Government of India including Savings Certificates.
	(3) Post Office Savings Bank deposits (only in the case of provident fund balances likely to be required for early disbursement).
Endowment funds	(1) Madras Government securitie and securities guaranteed by the Madras Government as to payment of interest and repayment of capital.
	(2) Securities issued by the Government of India including Savings Certificates.
Railway Cess Fund	(1) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and repayment of capital.
	(2) Securities issued by the Government of India including Savings Certificates.
	(3) Fixed deposits for periods up to three years in the Madras State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose.
Water and Drainage Fund (including savings due to provincialisation of hospitals).	(1) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and repayment of capital.
	(2) Securities issued by the Government of India including Savings Certificates.
	(3) Fixed deposits for periods up to three years in the Madras State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose.

Earmarked fund. (1)	*Manner of investment.* (2)
Unspent loan funds	Fixed deposits for periods up to three years in the Madras State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose.
Depreciation of reserve fund relating to electric supply undertakings of municipal councils.	(i) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and repayment of capital. (ii) Fixed deposits for periods up to three years in the Madras State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose.
Sinking fund relating to electric supply undertaking of municipal council.	(i) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and repayment of capital. (ii) Fixed deposits for periods up to three years in the Madras State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose.
Reserve fund for special maintenance relating to electric supply undertaking of municipal councils.	Madras Government securities only.

NOTE (*a*).—No other fund shall be withdrawn from a municipal council's treasury account for investment without the special sanction of the Government, which will not be given unless there are special and exceptional reasons for giving it.

NOTE (*b*).—Investments in Madras State Co-operative Bank and Central Co-operative Banks referred to above should be made only with the previous sanction of the Inspector of Municipal Councils and Local Boards, if the amount proposed for investment in any one of the banks together with the amount, if any, already invested in that bank exceeds Rs. 5,000. Every application to the Inspector for sanction to such investment or re-investment should be submitted through the Registrar of Co-operative Societies.

NOTE (*c*).—Municipal Councils' investments except in respect of unspent loan funds should be made in Madras Government securities and securities guaranteed by the Madras Government except when there are special reasons for considering that it would be more advantageous to invest in one of the other permissible forms of investment.

3. A municipal council can have only a single banking account with a treasury or sub-treasury.

4. All moneys payable to a municipal council through the agency of the Government will be paid into the Municipal Councils' banking account with the treasury. A municipal council may not draw on its treasury account otherwise than by cheque and a cheque will be paid only if the credit balance in the municipal council's account is sufficient to cover the payment.

5. The executive authority of a municipal council should send his treasury pass book to the treasury or sub-treasury, as the case may be, regularly once in a week or ten days, to be written up. The Treasury or Sub-treasury Officer should see that the pass book is promptly returned to the municipal council concerned after the entries have been brought up to date.

(G.Os. No. 1407, L.A., dated 5th April 1939; No. 357, L.A., dated 30th January 1952; No. 3811, L.A., dated 21st December 1942; No. 717, L.A., dated 4th January 1953; No. 2338, L.A., dated 7th August 1943; No. 1223, L.A., dated 23rd June 1948; and No. 186, L.A., dated 12th February 1955.)

(311) A register of Government and other securities held by the municipality as its property should be maintained in Form 97 Register of Investments). This will show all investments belonging to the municipality, the purpose for which each is held being stated in the column provided for the purpose and the orders of Government, if any, being quoted against each. No investment should be written off this register unless disposed of absolutely by sale or otherwise. Securities merely made over to the Accountant-General for safe custody should not be written off. The total amount of the investment should be verified annually, if they are in the safe custody of the Accountant-General with the list published by him in the *Fort St. George Gazette,* in January of every year, of the securities held in trust by him.

(Article 380 of Municipal Account Code.)

(312) Before the end of the month following each half year the Commissioner of the Municipality should take out all the securties such as National Savings Certificates, War Bonds, Government Promissory Notes, Debentures, etc., and verify them with the entries made in the Investment Register. After such verification, he should certify in the Investment Register that all the securities entered in the Investment Register and remaining uncashed on that date, are available and that action has been taken to realize all amounts of interest and principal which have fallen due.

(G.O. No. 1594, L.A., dated 4th August 1952.)

(313) The executive authorities of municipal councils should see that the pendency under 'Deposits and Advances' is kept at the minimum and that all adjustable items are adjusted in time. They should also forward to the District Inspector of Local Fund Accounts concerned on the 15th May and the 31st October of every year a statement for the preceding year showing the deposits which are one year old in the case of items of one rupee and less and more than three years in the case of other items but have not been allowed to lapse and pending items of advances which are more than one year old at the close, of the half years ending with 31st March and 30th September respectively, giving detailed reasons for their pendency.

(G.O. No. 2690, L.A., dated 30th September 1941, and No. 2513, L.A., dated 27th August 1942.)

CHAPTER X—ACCOUNTS, REGISTERS AND RETURNS.

87. TEMPORARY DIVERSION OF EARMARKED FUNDS—GENERAL PERMISSION REFUSED TO MUNICIPAL COUNCILS.

Under the existing law, orders and rules specified below, municipal councils should not divert the following earmarked funds even temporarily for other purposes without the previous sanction of the Government :—

Name of earmarked fund.	Order or rule prohibiting diversion.
(1) Water and Drainage Tax Fund	G.O. No. 302, L. & M., dated 14th February 1922.
(2) Deposits (including provident funds).	Do.
(3) Lighting Tax Fund.	G.O. No. 2730, L. & M., dated 7th December 1923.
(4) Loan funds ...	G.O. No. 2344, L. & M., dated 30th November 1921.
(5) Special Provincial grants.	G.O. No. 2069, L. & M., dated 12th December 1919.
(6) Elementary Education Fund.	G.O. No. 978, Law (Education), dated 16th June 1924.
(7) Capital receipts from sale of capital assets —Municipal councils.	G.O. No. 778, L, & M., dated 5th May 1921.
(8) Endowments–Municipal councils.	Articles 15 and 385 of the Municipal Account Code.
(9) Railway Cess Fund ..	Section 81 (1) (*c*) of the Madras District Municipalities Act.

(G.O. No. 3372, L. & M., dated 27th November 1924.)

88. PURCHASE OF ACCOUNT FORMS—MAINTENANCE AND ACCOUNTING OF THE STOCK THEREOF BY MUNICIPAL COUNCILS.

1. *Forms.*—No municipal council shall obtain its supply of any of the account forms laid down by the Government under the power vested in them by the Act or the rules made thereunder except from such source or sources as may be specified by the Government from time to time.

2. The indent for the supply of forms shall be in such form as may be laid down by the Government from time to time.

3. No account forms other than those laid down by the Government under the powers vested in them by the Act or the rules made thereunder shall be used by municipal councils without the previous sanction of the Government.

4. *Stock account of forms.*—The executive authority shall arrange for the proper maintenance of a stock account in such form as may be laid down by the Government from time to time and for such forms as may be specified in the headings therein as well as for all forms of tickets printed for use in departmental collection of revenue. The correctness of the stock account of forms shall be verified at the end of every half-year by the executive authority or the secretary if there is one.

5. *Records.*—(1) All accounts and registers shall be maintained in English :

Provided that any subsidiary account or register may, with the previous approval of the Examiner of Local Fund Accounts, be maintained in the language or languages of the district.

(2) All corrections and alterations in accounts shall be neatly made in red ink and attested by the executive authority, or a responsible officer of the municipal council. Alterations and corrections in bills shall likewise be authenticated by the drawer.

(G.Os. No. 4054, L. & M., dated 13th October 1952 and No. 2401, L.A., dated 4th July 1940.)

(314) *Collection book*—Every municipal servant entrusted with the collection of municipal revenue by means of bills will be supplied with a collection book in Form No. 101.A. The bill collector will always keep the book in his personal custody and carry it about with the bill books in his charge. He should enter in it the particulars of every bill as soon as it is collected. Bill collectors should remit their collections to the municipal office every alternate day or at least twice a week. When doing so they should always bring with them their collection book as well as the bill books in their charge, enter the details of the amounts making up the remittance from their collection books in the chalan register maintained in the office in Form No. 101, and take the shroff's acknowledgments in the collection book.

(Article 386 of Municipal Account Code.)

(315) *Chalan registers.*—Collection of taxes made by the bill collectors will be entered in the chalan registers. After the bill collector has made the necessary entries in the different chalan registers he will take them together with the bill books to the tax clerk who will satisfy himself that the amount of all bills which are wanting in the bill books have been entered in the chalan registers. In order to do this he will count the number of bills remaining in each bill book and make the necessary entries in the memorandum attached to each bill book showing the number of bills collected since the last remittance and those outstanding and satisfy himself that the number of the bills collected correspond exactly with that of those entered in the chalan register. He will then note the dates of credit against the numbers of bills concerned in the memorandum and initial the chalan registers and the memoranda in the bill books in token of his examination. The registers will then be taken with the remittance to the shroff who will receive the money and initial the registers. He will also enter in his chitta the total amount paid to him by each bill

collector concerned against the entry. If necessary, the duty of examining the registers and the bill books can also be entrusted to the shroff. Both daily and monthly totals shall be struck in the chalan register by the accountant.

(Article 388 of Municipal Account Code.)

(316) *Chitta.*—All municipal revenue whether collected by bill collectors or by other out-door servants or tendered at the municipal office by the parties themselves, should be paid to the shroff who should maintain a record of the money received by him in a chitta in Form No. 103. The procedure for remittances by bill collectors is described in instructions (314) and (315). When payments are made by parties themselves, they should always present the money with the chalan in Form No. 104 showing full particulars of the amount sought to be paid. The chalan will first be presented to the Accountant who will examine it and initial it if he finds it correct in regard to all particulars. The person making the payment will then present it with the money to the shroff who will receive the money, enter it in his chitta, number the chalan in a consecutive series, sign it, and send it to the Accountant. The latter will then enter it in the special register maintained for the receipt in question, prepare the formal receipt or licence and after getting it signed by the Manager or the Commissioner, make it over to the Shroff for delivery to the party. The receipt or licence should be initialled both by the Accountant and the Shroff. The officer signing the licence or receipt should invariably take care to see that the amount has been entered in the proper register and inital the entry in it at the same time that he signs the licence or receipt. Receipts in Form No. 52 should be given for all receipts at the Municipal office whether from the public or from municipal subordinates. When amounts are received from the parties at the municipal office for which receipts prepared in advance are issuable but are not immediately available at the municipal office provisional receipts should be given in the prescribed form.

(Article 389 of Municipal Account Code.)

(317) If any taxes which are ordinarily collected by bill collectors are paid into the office, the Shroff should enter the details of the collections direct in the chalan registers with his initials. At the end of the day he will enter the totals of these collections in his chitta. The receipt given to the party will be the bill from the bill book concerned and if the bill book concerned is not available at the municipal office at the time of payment of taxes by the party provisional receipts should be given to them in the prescribed form.

(Article 390 of Municipal Account Code.)

(318) Revenue brought to credit by transfer adjustments should find no place in the Shroff's chitta, nor should it include any amount paid direct into the treasury, as for instance, amounts of contributions by local boards and Government magisterial fines, etc.

(Article 391 of Municipal Account Code.)

(319) The chitta should be closed at the end of every day and the total struck and stated in words. It should then be agreed with the corresponding total in the Accountant's cash book and both should be agreed and initialled by the Manager. The amount held by the shroff at the close of the previous day should be remitted into the treasury, the first thing in the morning. But if, during the course of the day, the collections are found likely to be unusually large, a further remittance should be made to the treasury during the course of the day in anticipation of the closing and reconciliation of the chitta and cash book. In the case of small municipalities situated at a great distance from the treasury, the remittances to it can be made every alternate day or twice a week according to the amount collected. When remittances are made, the amount will be noted in the chitta in the column set apart for the purpose.

(Article 392 of Municipal Account Code.)

(320) *Remittances into the Treasury.*—For remittance into the treasury chalans showing particulars of the cash should be prepared by the Shroff in triplicate in Form No. 105. The counterfoil will be retained in the office and should be signed by the Accountant as well as the messenger taking the remittance into the treasury. The other two parts will be taken

to the treasury with the money and with a pass book. After payment the triplicate will be brought back duly signed by the Treasury officials and pasted to the counterfoil. Both sides of the pass book will at the same time be written up to date in the treasury, the entries being initialled by the Treasury Officer and the book returned at once to the municipal office.

NOTE.—The Commissioners can authorize Managers to sign the remittance chalans but in such cases should at least once a week initial the receipted chalans from the treasury after comparing them with the counterfoils in the office and the amount shown in the chitta and statisfy themselves that the amounts collected have been duly remitted to the treasury.

(Article 393 of Municipal Account Code.)

(321) *Pass book.*—The pass book is not a municipal Account Book, but is simply a copy of the account kept in the treasury of the money paid in and taken out by the municipality and must, therefore, always be written up only by the treasury establishment by whom the original account is kept. No entries or marks shall, under any circumstances, be made in the pass book by any one connected with or working in the municipal office. At the close of each month the balance in the pass book shall be struck, the amount written in words and signed by the Treasury Officer. The total of the balance and the amount of outstanding cheques should be agreed with the corresponding balance shown in the cash book. The Commissioner should not sign in the cash book until such agreement has been effected.

(Article 394 of Municipal Account Code.)

(322) *Cash book.*—At the end of every day the Accountant will total the register of licences for vehicles, carts and animals, register of miscellaneous licences, register of miscellaneous receipts as well as the different chalan registers and enter the totals in his cash book which will be in Form No. 107. The grand total of these entries will correspond with the total in the chitta. He will enter the remittance into the treasury from the counterfoil of the chalan when initialling it on the charge side of his cash book in the cash column and on the receipt side in the treasury column. All other payments should be entered in the cash book as soon as the cheque is written up and debited to the proper head of account irrespective of the date when the actual payment may be made. Payments from the permanent advance or from amounts withdrawn from the treasury for disbursement should find no place in the cash book. Recoupments of the permanent advance as well as amounts drawn by cheques in favour of the executive authority himself for disbursement should, of course, be entered on the charge side of the cash book, but they should not be shown on the receipt side. All entries of payments in the cash book should show the particulars of the charge as briefly as possible. The classification of the different items need not, however, be noted in the remarks column. All receipts paid in the treasury direct should be entered in red ink in the treasury column of the cash book from the pass book as soon as it is received. At the end of the month the cash book will be totalled and balanced. A memorandum should also be sub-joined showing the numbers and amounts of the cheques outstanding and showing the reconciliation of the closing balance as shown in the treasury column of the cash book with that shown in the treasury pass book.

The reconciliation will be effected thus:—

	Amount. RS.	A.	P.
Closing balance as shown in the treasury column of the cash book	1,000	0	0
Add—Total of the amounts of the outstanding cheques...	200	0	0
Revenue credited in the treasury accounts on account of fines but not yet credited in the municipal accounts	100	0	0
Total ...	1,300	0	0
Deduct—Money remitted into the treasury by the municipality during the month but credited in the pass book in the following months	200	0	0
Balance ...	1,100	0	0

The balance thus arrived at should agree with the closing balance as shown in the treasury pass book. The executive authority should make the comparison and sign a certificate about the agreement.

(Article 396 of Municipal Account Code.)

(323) *Transfer of adjustments.*—These adjustments are necessary for transferring an item from one head of account to another in order chiefly to—

(1) rectify an error of classification in the original accounts;

(2) adjust any item of expenditure on receipt of a bill against an advance or when an advance is written off;

(3) credit to a head of receipts by debits to deposits a sum adjusted from deposits;

(4) credit to a head of revenue by debit to a head of expenditure a sum withheld from contractors bill in payment of taxes due by him; and

(5) adjust refunds of revenue or recoveries of expenditure by deduction from the heads of revenue or expenditure concerned.

(Article 397 of Municipal Account Code.)

(324) Trnasfer adjustments should always be made as soon as the necessity for them is discovered. No adjustment should, however, be made on account of 1 and 5 of the above instruction except in the accounts of the year to which the error of classification the item of revenue refunded or the item of expenditure recovered appertains. If the errors are discovered after the accounts of the year have been finally closed the corrections should not be made. For every transfer adjustment a transfer entry will be drawn up in Form No. 109 showing the head or heads of account to be debited and the head or heads of account to be credited and the grounds upon which the adjustment is made. The entry will be passed by the Commissioner or the Manager and will then be entered briefly in the cash book in red ink, entries affecting revenue heads being posted on the receipt side and those affecting expenditure heads of the payment side whether they are debits or credits.

The entries will be passed by the executive authority assigned serial numbers and entered in the Transfer Entry Register. The adjustments should at the end of each month be posted in the Posting Register under appropriate heads of accounts. For this purpose they should be arranged first in order of the receipt heads affected and the amounts should be posted against the heads concerned in the posting register. They should be then re-arranged according to the payment heads concerned and figures posted on the payment side of the Posting Register. Corrections made by transfer entries should also be noted in red ink in the respective registers of revenues concerned.

(Article 398 of Municipal Account Code.)

(325) *Petty cash book.*—Besides the chitta, the Shroff will maintain a petty cash book in Form No. 111. On the receipt side this register he will enter all sums withdrawn from the treasury by means of cheques drawn in favour of the executive authority, as soon as they have been so withdrawn while the payments made from such sums from time to time should be entered on the disbursement side in chronological order and a number should be allotted to each payment consecutively. As each payment is made, its serial number will be noted against the receipt entry for the voucher concerned in column 6 and the balance still remaining to be paid will be noted in column 13 against the payment with reference to the corresponding entry agianst the latest payment made on the same account as shown in column 6 of the entry of receipt. If the payment made is other than the first payment on a voucher, the serial number of the payment will be entered not only against the original entry of receipt, but also against the balance shown in column 13 against the latest payment made on account of the voucher concerned. The balance representing the undisbursed cash in the hands of the Shroff will be determined by adding up the amounts in columns 5 and 13, against which no numbers are quoted in columns 6 and 14 respectively. The balance should be noted in column 15 at the close of everyday and should be verified periodically by the Manager or the executive authority. The disbursements out of petty cash should be restricted to purposes for which the sums are withdrawn from

the treasury. On the last day of the month, a memorandum will be prepared in the register showing the details of the items making up the undisbursed balance and all the undisbursed amounts relating to the previous month will be refunded into the treasury. On the last day of March, all the undisbursed amounts on hand will be refunded. These refunds will be shown in the treasury columns of the cash book, as receipts. Payments from permanent advances or sums received in recoupment of permanent advances should not be entered in the petty cash book.

(Article 405 of Municipal Account Code.)

89. STATEMENT OF FINANCIAL POSITION TO BE PLACED BEFORE MUNICIPAL COUNCILS.

1. The Executive Authority of every municipal council shall place before the council at its first meeting in every month a statement of the financial position of the council as it stood on the first day of the preceding month.

2. Such statement shall contain particulars as to—

(*a*) the balance under each account;

(*b*) the amount of outstanding bills pending payment under each account;

(*c*) the amount of the uncollected arrears of the principal taxes and other main sources of revenue due to the council;

(*d*) the amount of the estimated expenditure for the remaining months of the year under each account; and

(*e*) the probable closing balance at the end of the year under each account.

(G.O. No. 4774, L. & M., dated 31st October 1934.)

90. PREPARATION AND SUBMISSION OF ACCOUNTS AND ABSTRACTS.

1. *Posting register.*—The executive authority shall maintain or cause to be maintained a posting register in such form as may be laid down by the Government of Madras (hereinafter referred to as the Government) from time to time to show the opening and closing balances as well as the current and progressive receipts and charges for each month and for the whole year. The transactions for each month shall be posted and the account for each month closed in the register not later than the end of the month following :

Provided that the account for the month of March and for the whole year may be completed not later than the 10th May following.

2. *Abstract of account.*—From the posting register referred to in rule 1, the executive authority shall prepare or cause to be prepared for each month in such form as may be laid down by the

Government from time to time an abstract of the monthly account and forward it to the auditor together with a demand, collection and balance statement and a certificate of verification not later than the end of the month following :

Provided that the abstract, statement and certificate for the month of March may be so forwarded not later than the 15 May following.

3. *Annual account.*—The executive authority shall prepare or cause to be prepared in such form as may be laid down by the Government from time to time a detailed annual account of the municipal council and forward a copy thereof to the auditor not later than the 15th May following.

4. *Transfer adjustments.*—(1) Every alteration in the accounts of a municipal council shall be effected by means of a transfer entry made in a register called the transfer entry register, kept for the purpose.

(2) Such register shall be in such form as may be laid down by the Government from time to time and every entry made therein shall show the head or heads of account to be debited and the head or heads of account to be credited and the grounds upon which the transfer is proposed to be made.

(3) A transfer entry shall be duly passed by the executive authority before it is entered in the register.

(G.O. No. 1046, L.A., dated 8th February 1943.)

91. CANCELLATION OF THE FORM OF DETAILED MONTHLY ACCOUNTS FOR USE BY MUNICIPAL COUNCILS.

The form of detailed monthly account for use by municipal councils published with the late Local Self-Government Department Notification No. 744, dated the 4th May 1932, at pages 452–458 of Part I-A of the *Fort St. George Gazette*, dated the 10th May 1932, as subsequently amended, is hereby cancelled.

(G.O. No. 1046, L.A., dated 8th February 1943.)

(326) Lists of forms supplied to municipal councils by Government Press and the Hoe and Company are given in Appendix VIII.

APPENDIX I.

Regulations for the Conduct of Business at Meetings of Municipal Councils.

[Vide Instructions (19) Chapter 1.]

The meetings of the council shall ordinarily be held at ; but it shall be competent to the Chairman for good and sufficient reasons to alter the place or day or hour as exigencies may require.

2. A list of business for the day shall be prepared by the Chairman in the following order :—

(1) Interpellations.

(2) Papers to be laid on the table of Municipal Council.

(3) Election of members of standing committees and other committees.

(4) Official business brought forward by the Chairman as urgent.

(5) Proceedings of the standing committees and other committees.

(6) Resolutions.

3. Any meeting of the municipal council may be adjourned by the Chairman for valid reasons to be recorded in writing.

4. Every notice required under the Act, the rules or the regulations shall be given in writing addressed to the Chairman and shall be left at the office of the municipal council which shall be open for the purpose between the hours of 11 a.m. to 5 p.m. on every day except Sundays and public holidays. Notices left when the office is closed shall be treated as given on the next working day.

5. Routine resolutions, viz., recording periodical statements or confirming the proceedings of the standing committees may be put to the meeting by the Chairman without their having been moved or seconded.

6. Motions regarding the choice of presiding Councillor, the precedence of certain item of business and adjournments shall be seconded, but need not be in writing.

7. The Chairman has the same right of moving or seconding or speaking on a resolution or motion as any other member but he shall vacate the chair while so engaged, and the chair during such time shall be taken by a Councillor nominated by the Chairman. Without vacating the chair, the Chairman may, however, at his discretion or at the request of any Councillor explain to the meeting the scope of any resolution or amendment.

8. If any two Councillors request a poll the Chairman shall call the roll of the Councillors and record the names of the Councillors present at the time the Chairman begins to take the poll and voting for and against.

9. At a meeting the Councillors may resolve themselves into a committee to consider any subject which is before the meeting. In committee, a motion need not be seconded and a Councillor may speak more than once. The decision of the committee shall be reported to the municipal council at that meeting or at a subsequent meeting.

10. If the Chairman on account at any time during a sitting ascertains that the required quorum is not present he may adjourn the meeting to such day and hour as he may fix or dissolve the meeting.

11. The Councillors shall sit in such order as the Chairman may appoint, in consultation with them.

12. A Councillor desiring to make any observations on any matter before the Municipal Council shall rise from his seat and, being called by the Chairman, address his remarks to him. At any time if the Chairman rises, any Councillor speaking shall resume his seat.

13. When for the purpose of explanation during discussion or for any other sufficient reason, any Councillor has occasion to ask a question of another Councillor on any matter then under the consideration of the municipal council he shall ask the question through the Chairman.

14. The business of the municipal council shall be transacted in English or in the regional language but any Councillor may address the municipal council in any other recognized language of the district with the permis sion of the Chairman.

15. Every speech shall be strictly relevant to the matter before the Municipal council.

16. A Councillor while speaking shall not—

(i) give his opinion about or refer to any matter on which a judicial decision is pending ;

(ii) make a personal charge against a Councillor ;

(iii) use offensive expressions about the conduct or proceedings of the Central or any State Legislature ;

(iv) reflect upon the conduct of the President or the Prime Minister of India, the Head of any country in the Commonwealth or of any foreign State, or any Governor or Rajpramukh or any Court of Justice or use the Governor's or the President's name for the purpose of influencing a debate ;

(v) utter treasonable, seditious, defamatory or unparliamentary words ; or

(vi) use his right of speech for the purpose of obstructing the business of the Muncipal Council.

17. When a question is put to the vote, the Chairman shall call for a show of hands, and the Chairman or a Councillor at the request of the Chairman shall count the hands showed for and against and declare the result. After the result is so declared, the total number of members who voted for and against the motion respectively and their names shall be recorded in the minutes book.

18. After a Councillor who moves a resolution has spoken, other Councillors may speak on the motion in the order in which they are called by the Chairman.

19. Except in the exercise of a right of reply or as otherwise provided no Councillor shall speak more than once on any motion, unless it be with the permission of the Chairman for the purpose of making a personal explanation, but in that case no debatable matter may be brought forward.

20. A Councillor who has moved a substantive motion may speak again by way of reply.

21. (*a*) An amendment must be relevant to and within the scope of subject-matter of the clause or motion to which it relates.

(*b*) An amendment may not be moved which has merely the effect of a negative vote.

(*c*) After a decision has been given on an amendment to any part of a clause or motion, no amendment which arises at an earlier point of the clause or motion shall, except with the leave of the municipal council, be moved.

(*d*) An amendment on a question must not be inconsistent with any previous decision on the same motion.

(*e*) The Chairman may refuse to put an amendment which in his opinion is frivolous.

(*f*) In respect of any motion under consideration, the Chairman shall have power to select the amendments in any order.

22. (1) At any time after a motion has been made and at the end of a speech, a Councillor may move "that the question be now put" and unless it appears to the Chairman that such motion is an abuse of the rules of the municipal council or an infringement of the rights of reasonable debate, the question "that the question be now put" shall be put forth and decided without amendment or debate.

(2) When the motion "that the question be now put" has been carried, the question on original motion and on all amendments the debate on which has thus been terminated, shall be put and decided without amendment or further debate.

23. A motion that any meeting or item of business be adjourned or that the municipal council pass to the item of business next in order in the statement of business may be moved at any time, and without previous notice as a distinct question but not so as to interrupt a speach. If the motion is carried, the meeting or item of business shall be adjourned accordingly or if the motion carried be that the municipal council pass to the item of business next in order in the statement of business, the item of business then under discussion shall be considered to be disposed of. There shall be no speech or debate on these motions. But interpellations shall not be adjourned in any case, provided that a motion under this regulation shall not be made more than once during the debate on any one question.

24. Any Councillor may at any time submit a point of order for the decision of the Chairman but in doing so shall confine himself to the point.

25. The Chairman after having called the attention of the Councils to the conduct of a Councillor who persists in irrelevance or in tedious repetition either of his own arguments or of the arguments used by other Councillors in debate may direct him to discontinue his speech.

26. (*a*) The Chairman may direct any Councillor whose conduct is in his opinion grossly disorderly to withdraw immediately from the Council and any Councillor so ordered to withdraw shall do so forthwith and absent himself during the remainder of the day's meeting.

(*b*) The Chairman may in the case of grave disorder arising in the municipal council suspend any sitting for a time to be named by him.

27. In these regulations, "Chairman" includes the person for the time being in charge of the office of the Chairman under sub-section (2) of section 18 of the Madras District Municipalities Act, 1920, and the Vice-Chairman or Councillor who presides at the meeting under sub-section (1) of section 28 of that Act.

28. Every subject included in the agenda of a meeting of a municipal council shall be read out at the meeting in full.

(G.O. No. 3807, L.A., dated 22nd September 1938.)
(G.O. No. 46, L.A., dated 8th Januaray 1941.)
(G.O. No. 179, L.A., dated 5th February 1947.)
(G.O. No. 1670, L.A., dated 22nd August 1950.)
(G.O. No. 2066, L.A., dated 3rd November 1951.)

APPENDIX II.

List of Municipalities.

[Vide Instruction (38) of Chapter I.]

Name of district.	Name of municipality.	Grade of municipality.
(1)	(2)	(3)
Arcot, North ..	Gudiyattam	Second.
	Tiruppattur	Third.
	Tiruvannamalai	Second.
	Vaniyambadi	Third.
	Vellore	First.
	Walajapet	Third.
	Ambur	Do.
	Arni	Do.
Arcot, South ..	Chidambaram	Second.
	Cuddalore	First.
	Villupuram	Second.
	Tindivanam	Third.
Chingleput	Chingleput	Third.
	Kancheepuram	First.
	Tiruvallur	Third.
Coimbatore ..	Coimbatore	First.
	Dharapuram	Third.
	Erode	First.
	Pollachi	Do.
	Tiruppur	Do.
	Udamalpet	Third.
	Mettupalayam	Do.
	Gobichettipalayam	Do.
Kanara, South ..	Mangalore	First.
	Udipi	Third.
Madurai	Bodinayakanur	Third.
	Dindigul	First.
	Kodaikanal	Third.
	Madurai	First.
	Palni	Second.
	Periyakulam	Third.
Malabar	Kozhikode	First.
	Cannanore	Second.
	Cochin	Do.
	Palghat	First.

Name of district.	Name of municipality.	Grade of municipality.
(1)	(2)	(3)
Malabar—*cont.* ..	Tellicherry	Second.
Nilgiris, the ..	Coonoor	Second.
	Ootacamund	First.
Ramanathapuram.	Devakottai	Third.
	Karaikudi	Second.
	Rajapalayam	Do.
	Sivakasi	Third.
	Srivilliputtur	Do.
	Virudunagar	Second.
	Aruppukottai	Do.
Salem	Salem	First.
	Rasipuram	Third.
Tanjore	Kumbakonam	First.
	Mannargudi	Third.
	Mayuram	Second.
	Nagapattinam	Do.
	Tanjore	First.
	Tiruvarur	Third.
Tirunelveli	Palayamkottai	Second.
	Tirunelveli	First.
	Tuticorin	Do.
	Melapalayam	Third.
Tiruchirappalli ..	Karur	Second.
	Srirangam	Third.
	Tiruchirappalli	First.
	Pudukkottai	Second.

N.B.—Madurai Municipality stands in a class by itself.

Coimbatore, Salem and Tiruchirapalli have been classified as Selection Grade municipalties.

(G.O. No. 331, L.A., dated 18th February 1953.)

APPENDIX III.

Questionnaire for the Inspection of Municipal Office.

[Vide Instruction (45 of Chapter I.]

PART I—GENERAL ADMINISTRATION.

Introductory—Statistics.

1 Name of municipality.

2 Name of inspecting officer.

3 Date of last inspection.

4 Date of present inspection.

5 Period covered by inspection.

6 Names of chairman of municipal councils in charge during the period.

7. Names of Commissioners of municipal councils in charge during the period.

8 Names of managers.

9 (i) (*a*) Area in square miles. (State recent addition, if any since last inspection).

(*b*) Population—

	As per last census.	As per last inspection.	Present.

(ii) Number of wards. (Any recent additions to be specified).

(iii) Strength of the council.

	Sanctioned.	Actual.
General		
Muslims		
Indian Christians.		
Scheduled Castes.		
Europeans		
Anglo-Indians		
Women ..		
Special		

10 Length of roads—

	At the last inspection.	Additions or reductions, if any.	Total.
(*a*) Concrete.			
(*b*) Bituminous or tarred			
(*c*) Water-bound maccadam and pavements with brick and stone.			
(*d*) Any other type.			

11 Lighting—

	At the last inspection.	Additions or reductions, if any.	T
(*a*) Electric lights.			
(*b*) Petromax lights.			
(*c*) Other lights.			

12 Elementary Education—

	Number of schools.	Number on rolls.
(*a*) Boys		
(*b*) Girls		

(State if any school is 'mixed.')

(*c*) Total expenditure in previous year—Expenditure in 3 years—Strength—Total percentage of attendance.

How financed

(i) Contribution from general funds.

(ii) Education tax.

(iii) Government grant.—

(*a*) under section 37.—

(*b*) under proviso to section 37.

(iv) Other sources.

13 Secondary Education—Expenditure in 3 years—Strength—Total percentage of attendance.—

(*a*) Number of schools (boys, girls or mixed).

(*b*) Highest form in each.

(*c*) Strength.

(*d*) Expenditure in previous year—How financed.

(i) School fees.

(ii) Miscellaneous revenue.

(iii) Government grant.

(iv) Private contributions.

(v) Contribution from general funds.

14 (*a*) Other education or cultural institutions—Adult Education—Strength—Monthwar attendance for one year.

(*b*) Libraries and reading rooms, etc.—Number on previous inspection—Number at present–Reasons for difference.

15 Medical institutions—

	Expenditure in previous year.
(*a*) Hospitals.	

15 Medical institutions—*cont.*

	Expenditure in previous year.
(*b*) Dispensaries—	
(i) Madras Medical Science.	
(ii) Indian Medicine.	
(iii) Women and children (if any).	

16 Maternity and child-welfare institutions :—

	Details of staff employed.	Expenditure in previous year.

17 Conservancy—

	At the last inspection.	Additions or reductions, if any.	Total.
(i) Number of public latrines.			
(ii) Particulars of conservancy appliances used.			
(iii) Number of occupied houses.			
(iv) Number of private latrines.			

Public parks and gardens—Particulars.

Water-supply—Particulars.

Drainage Schemes—Particulars.

Sewage farms—Particulars.

18 Remunerative enterprises—3 years.

	Income in	
	Previous financial year.	Estimate of current year.
(i) Markets—Daily.		
(ii) Markets—Weekly.		
(iii) Bus-stand.		
(iv) Cart-stand.		
(v) Slaughter-houses.		
(vi) Others.		
(vii) Town-planning schemes—Particulars.		
(viii) Electric licence schemes—Particulars.		

NOTE.—This introductory statement may be got prepared in the municipal offices well in advance of the inspection.

A. THE COUNCIL.

(i) *Constitution.*—Has there been any representation for any change in the existing electoral wards, etc. Is any called for and if so, what is that change ?

(ii) *Elections.*—Did any vacancies arise in the Municipal Council since last inspection, and were elections held to fill them up? If not filled up, the reasons therefor and the further action, if any, is necessary should be reported. [Section 8 (4).]

A. THE COUNCIL—*cont.*

(iii) *Organization.*—Business transacted—

(1) Is the Standing Committee system in vogue for each important branch of administration, and have substantial powers been delegated to them so that—

(*a*) the members of the committee may be induced to take real interest in them,

(*b*) the council may not waste its time in the discussion of comparatively less important items of work. (Section 23.)

(2) Are appeal petitions * disposed of promptly and is there any case of undue leniency shown to the appellants.

(3) Are there any cases of acceptance of tenders other than the lowest and bids in open sales other than highest and what are the reasons therefor ? (G.O. No. 2492, L.A., dated 11th September 1941 and G.O. No. 2830, L.A., dated 29th July 1937.)

(4) Has the council adopted under section 25 the model regulations for conduct of business at meetings ? (G.O. No. 3807, L.A., dated 22nd September 1938.)

(5) Has there been any instance where subjects were considered without proper notice ? If so, comment on it. (G.O. No. 96, L.A., dated 9th January 1939.)

(6) Are there any items of business remaining undisposed of for unduly long periods ? If so, comment on them. (G.O. No. 2729, L.A., dated 1st August 1940.)

(7) Have there been interpellations casting aspersion on the administration ? If so, comment on them.

* Tax appeals and appeals under section 322 of Madras District Municipalities Act. (Section 322 and rule 23 of Schedule IV.)

B. THE CHAIRMAN.

(i) *Work of the Chairman.*—Did you notice any cases where communications received from or sent to Government and heads of departments were not promptly dealt with ? [Section 13 (*b*) and G.O. No. 3058, L.A., dated 2nd August 1939.]

(ii) What indication is there, if any, of the Chairman taking initiative in schemes of improvement or administrative matters of importance ? (G.O. No. 3058, L.A., dated 2nd August 1939.)

NOTE.—This information can be had from the notes, if any, sent by him to the Commissioner and the resolutions moved at meetings of the council by him.

(iii) Do the Chairman and the Commissioner work harmoniously ? Were there any cases where there was serious difference of opinion between the Commissioner and the Chairman and if there were, what was the result ?

(iv) Are there any cases where his rulings at meetings of the council showed any disregard of parliamentary procedure ? Are there any indications to show that he does not record the minutes in the minute book at the meetings ? Rule 9 of Schedule III.)

C. The Commissioner.

(i) *Out-door work—General.*—(*a*) Is his out-door work adequate and is it systematically done ?

Note.—A perusal of his diaries may be helpful in answering this.

(*b*) *Check over assessment work.*—(1) Is there any indication to show that he has checked cases himself and checked cases put up by the Revenue staff in the monthly and half-yearly lists and taken further action wherever necessary where the assessments are likely to fluctuate ?

(2) Is his disposal of revision petitions prompt and satisfactory ? Are there any cases of undue lenency ? Has he inspected a fair percentage of cases personally before disposing of the revision petitions ? How many of them have been appealed against to the Council, and how does the order on appeal compare with the order of the Commissioner ?

Note.—This can be seen by a perusal of the register of revision petitions.

(*c*) *Check over collection work.*—(i) Does he check the collection work of bill collectors during his out-door inspections ? Give the percentage of collection for the past five years and offer your remarks. (G.O. No. 21, L. & M., dated 2nd January 1933, as amended by subsequent orders).

(ii) Is the Commissioner exercising effective control over the progress of collections by checking the returns on remittance days.

(*d*) *Supervision over disposal of encroachments.*—Is he supervising the detection and removal of encroachments adequately ? Has there been any substantial reduction in the number of encroachments ? (Support your answer with statistics).

Note.—The Collector's remarks may be looked into as also the Commissioner's recommendations regarding the disposal of encroachments.

(ii) *Commissioner's office work.*—(*a*) Is the Commissioner supervising and controlling the office properly ? (*See* his office orders, running note file, etc.)

Note.—A statement of punishments inflicted in the last one year classified as appealable and non-appealable may be given with the results of the appeals ; if any.

(*b*) Is there any undue delay in the disposal of papers by him ?

(*c*) Has he taken steps to carry out the council's resolutions promptly ?

Note.—A few files on important resolutions may be perused and an idea formed.

(*d*) Have there been cases where he used his emergency powers under sections 15 and 73 of the Madras District Muncilities Act. If so, are they really cases warranting the exercise of such powers ?

(*e*) In the case of special officers of superseded municipal councils are there any resolutions wherein he has shown undue interest in any matter ?

C. THE COMMISSIONER—*cont.*

(*f*) Are there any cases where he disagreed with the council and took action, and if there are, what is the nature of the action ?

(*g*) Are the personal files maintained properly ? (Memorandum No. 30046-1-B, L.A., dated 17th October 1941.)

(*h*) Does he see that salaries are regularly paid to the staff?

(iii) *Commissioner's relations with the Council Chairman and Heads of Departments.*—Does he guide the Chairman and council properly ? Are there any interpellations casting reflection upon the conduct or capacity of the Commissioner ? How are his relations with the heads of departments ? Comment on delegations made during his temporary absence.

(G.O. No. 94, L.A., dated 29th January 1949 and 1235, L.A., dated 25th June 1952.)

NOTE.—The nature of the guidance to the chairman can be judged from the notes he puts up in respect of important subjects that come up before the council.

(iv) *Delegations.*—What are the delegations ? When have they been made and are the delegations in order and conducive to the efficiency of the administration ? Have any delegation been made otherwise than in accordance with the orders of Government ? Is there any case of undue limitation in any of the delegations ?

D. PROPERTY.

Is the inventory of immovable property properly maintained ? Is " the tools and plant " register mantained and verified regularly once a year by the Commissioner as per Article 367 of the Municipal Account Code

E. AMENITIES.

(i) *General* —(*a*) Have any improvements of a permanent nature been carried out since last inspection ? Were they promptly and economically carried out ? Are they really useful to the public ? A note on their usefulness to the public and the probability of their being completed in the near future should also be appended. What are the new schemes that have been initiated ?

(*b*) Have you noticed any amenities or institutions in any locality which may be transferred elsewhere or closed down with advantage.

(ii) *Roads.*—(*a*) Is there any increase in their mileage since the last inspection ? What is the additional mileage, if any, under improved surface ? Comment on the expenditure on roads and pavements with reference to the income and the needs of the town. Has the minimum prescribed been spent and has the toll compensation (give the amount) been spent within the year ? If not what is the explanation ?

(*b*) Is any locality or road in any area left without $\frac{\text{electric}}{\text{ordina y}}$ lighting ? What steps have been taken to improve this situation ?

E. AMETNITIES—*cont.*

(iii) *Educational institutions.*—(*a*) *Secondary Schools.*—(1) Is the maintenance of secondary schools an unduly heavy burden on the finances of the municipal council ? If so, is there any scope for retrenchment ?

(2) Have the defects, if any, pointed out in the inspection notes of the Educational Officer been rectified and the improvements suggested carried out ?

(*b*) *Elementary Education.*—What is the statutory contribution from the general funds to the Elementary Education Fund ? Is the actual contribution in excess of that amount ? Are the general finances affected on that account ?

(*c*) *Special schools, etc.*—Are there any special educational or cultural institutions maintained by the council ? If so, what are they and how far do they serve the public ?

(iv) *Public Health amenities.*—(*a*) Was there any severe epidemic in the municipal area during the year ? Were prompt measures taken to arrest the spread of the epidemic and did the Commissioner co-operative effectively with the Public Health staff ? Have any improvements been effected since the last inspection in the Public Health amenities, such as provision of modern type of latrines, opening of maternity and child-welfare centre, etc.? Has there been any improvement or addition to the existing drinking water sources since the last inspection ? Have the instructions issued in Government Memorandum Nos. 35523/43-5-H, P.H., dated 15th January 1944 and 36135-A-1-H, P.H., dated 11th July 1944, been strictly followed while issuing licences for rat-proof godowns.

(To be answered in areas where plague is epidemic.)

(*b*) Is there a protected water-supply scheme ? Is there a drainage scheme? What are the steps, if any, taken to provide these amenities to the town or to those parts of the town which have not got them, but are urgently in need of them ? Have any steps been taken for relieving congestion in crowded localities including those occupied by labouring classes and poor people ?

(*c*) Is there a sewage farm maintained by the council ? Is it remunerative ? Are there parks maintained by the council ? Are they maintained in good condition and are they popular ?

(*d*) Have adequate arrangements been made for treatment of infectious diseases ?

(v) *Medical relief.*—Please examine the need for closing down or for the improvement of medical institutions with reference to the average number of patients treated daily and their cost of maintenance. Is there any area not provided with adequate medical relief ? If so, what are your suggestions to meet this need ? Examine the strength of menials employed in each of the institutions and offer your remarks, if any.

F. Town—Planning.

Give a brief note on the town-planning schemes general and detailed, for this municipality and the town-planning work done since the last inspection. What is the staff? Is it adequate ?

G. Reunmerative Enterprises.

What are the remunerative enterprises ? Is there scope for improvement of income therefrom ?—

(i) *Markets.*—Have you any comments to make on the running of markets and fairs and festivals ?

(ii) *Bus stands.*—Comment on the working of the stands and the amenities provided for therein.

(iii) *Cart-stands and landing places.*—Comment on the working of the stands and the amenities provided for therein.

(iv) *Slaughter-houses.*—Is the number provided adequate? Have you any suggestions for improvement ?

(v) *Rubbish and night-soil.*—How are they disposed of? Is there any scope for improving the income therefrom ?

(vi) *Electric licence scheme.*—(*a*) Comment on the financial aspect of the scheme and also state if there is any scope for increasing the revenue from the enterprise.

(*b*) Has action been taken to carry out the suggestions and to rectify the defects pointed out in the inspection notes of the supervising officers of the Electrical Engineering Department.

(vii) *Other remunerative enterprise.*—Are there any ? What are your remarks on each of them ?

(viii) *Avenues.*—What is the mileage of avenue maintained by the municipality ? What is the expenditure thereon and what is the percentage of avenues to the mileage of roads ? Is a nursery for the plantation of the avenues maintained ?

H. Endowments.

What are the endowments, if any ? Are they managed property ? Are there any serious defects in their management, Is there scope for improving the income from them ?

I. Financial Administration.

(1) *General.*—Give extracts from the Examiner's last audit touching on the general aspects of financial administration and offer your comments on the improvements since the date of the Examiner's audit.

(2) *Development of sources of income.*—(*a*) *Writes off and remissions.*—Are there any large amounts of taxes written off or remitted ? (Demand, collection and balance statements will give the information) ?

(*b*) *Appeals.*—Are there too many cases on which the council reduced the tax or fees, on appeals ? Give figures of appeals filed and refer to the successful cases and give an extract of the revenue lost through the appeals.

FINANCIAL ADMINISTRATION.

(c) Have you noticed any possibilities for leakage of revenue both in tax sources as well as non-tax sources? Advance recoverable P.F. Advance.

(d) *Tax and non-tax items other than remunerative enterprises.*—(i) What the sources tapped and what are the rates?

(ii) How do these rates compare with the rates of other municipalities? Offer your comments, if any, for modification.

(iii) Is there any indication of evasion of payment of licence fees by taking dangerous and offense trades or other enterprises just outside the municipal area? Have adequate steps been taken to check such evasion wherever possibile?

(3) *Expenditure.*—(a) Comment on the tender rates for road and other materials and other works with those of previous years.

(b) Examine the financial aspects of the increase or the reduction, if any, called for in any branch?

(c) Have all claims received from contractors and suppliers of goods received during the year been attended to. (G.O. No. 950, L.A., dated 15th May 1948.)

(4) *Audit.*—Examine the last annual audit of the Examiner with reference to delays in disposal of audit objections.

(5) *Grants.*—Are Government grants duly drawn and utilized in time and fully? Is there any undue delay in making payments of claims? Cases of arrear claims should be looked into. (D. Dis. of Inspector Nos. 15727-41, dated 9th December 1941 and No. 2834, L.A., dated 16th October 1944 and G.O. No. 536, L.A., dated 9th March 1944.) Pay of incumbents and probationers.

(6) *Normal Budget.*—What is the normal financial position of the municipality? Please attach a detailed normal budget. If it is one of recurring deficit what steps are necessary to wipe it off? Has full use been made of, of all the available means or raising revenue and retrenching expenditure? If the answer is in the negative, suggest ways and means for improving the position.

J. ESTABLISHMENT.

(a) Are there any irregularities brought out in audit or otherwise in making fresh appointments and promotions?

(b) Are the existing rates of pay of menials adequate?

K. GENERAL.

1. *Inspections.*—Is there evidence that the institutions maintained by the municipality are inspected adequately by the competent authorities?

2. *Distribution of work.*—Is there a proper distribution of work amongst the members of the staff in the different departments?

GENERAL—*cont.*

3. Have the defects pointed in last inspection notes of the Deputy Inspector or Inspector of Local Boards been rectified and suggestions for improvements carried out ?

4. What are your general impressions as a result of your inspection.

PART II—OFFICE MANAGEMENT.

1. *Office accommodation.*—Is the accommodation for the establishment sufficient ? Are the seats of the clerks properly arranged with proper light and ventilation ? Is the office tidy and clean ? Is there a waste paper box for the use of every *member* of the staff ?

2. *Office order.*—Is there an office order indicating who should perform certain of the functions assigned in the District Board Office Manual to specified officials ?

3. *Distribution of work.*—Is the distribution of work proper? Examine the distribution list.

4. *District Board Office Manual.*—Is a copy of the manual supplied to every member of the establishment and is it kept correct up to date ?

5. *Attendance register.*—Is the register seen by the Commissioner daily ? Do the entries appear to have been bona fide made at the time ? Is late attendance dealt with as required by paragraph 4 of District Board Manual.

6. *Casual leave register.*—Is this maintained in the prescribed form ?

7. *Distribution register.*—Is it maintained in the prescribed form and in accordance with the instructions in paragraph 14 of the District Board Office Manual ? Is there delay in acknowledgment by the subject clerk, tappal clerk, or record-keeper ?

8. *Personal register.*—Are these maintained in the prescribed form ? Are replies to old cases entered and rounded off with the old current numbers noted against them ? Are the title heads correctly chosen ? Is there delay in taking orders ? Are reminders systematically issued ? Are there instances in which currents have been improperly closed ? Is the nature of disposal (R.D.L. or N.) correct ? Have all the papers disposed of been sent to the record-keeper and acknowledged by him ? Are the registers periodically checked ? Is the check adequate and effective ? Is a running note file maintained for each register? Are questions in this note file answered properly ? Have the papers of the previous year remaining undisposed of on the 31st March been carried forward to the current year's register on April 1st and entered at the beginning of the first volume of the register ?

9. *Arrear list.*—Are the monthly arrear list properly prepared and submitted punctually, and along with it, the detailed list of papers pending for five or six months?

10. *Fair copy register.*—Is the register maintained in the prescribed form ? Is there delay in fair-copying ? Investigate the cause and suggest remedy.

11. *Local delivery book and* 12. *Despatch registers.*—Are these maintained in the prescribed form?

13. *Periodical register.*—Is the register maintained by each clerk who has to receive or submit returns ? Are the returns received and submitted punctually? Has effective action been taken against late receipts or submission of return?

14. *Call book.*—Is it maintained in the prescribed form? Are the instructions given in paragraphs 66 to 69 of the District Board Office Manual followed

15. *Security register.*—Is it maintained in the prescribed form ?

16. *Record issue register.*—Is it maintained in the prescribed form ? Is a monthly list of records absent from the record room for more than three months prepared and action taken as per instructions in paragraphs 88 and 89 of the District Board Office Manual ?

17. *Suits register.*—Is the register maintained in the prescribed form ? Are adequate steps taken to realize decreed amounts promptly ?

18. *Copy application register.*—Is the register properly maintained in the prescribed form? Is there undue delay in granting copies ?

18-A. *Building applications register.*—Is the register of building applications properly maintained ? Whether it is watched that the constructions or reconstructions are completed within the periods permitted and in cases where they are not so completed whether fresh applications are insisted on from the persons concerned? Whether in the case of completed constructions with reference to the building applications register necessary alterations or additions are made in the mutation register ?

19. *Half-yearly business statement.*—Is a check of the entries in the last half-yearly business statement with the personal register and other registers being made to see whether the statement is correct.

20. *Record room.*—Is the record room in good repair ? Is it water-tight and protected from white-ants, kept clean and secure from entry at all points ? Is it lighted sufficiently ? Is there sufficient protection from fire ? Are the several descriptive records arranged and kept separately? Is a rack register maintained ? Note the state of maps and plans. Are the annual index lists relating to R and D disposals prepared and maintained correctly ? (G.O. No. 1896, L.A., dated 13th September 1949.)

21. *Library.*—Is there a catalogue of books ? When it was last checked ? Are corrections to manuals and orders posted up to date.

22. *Stock files.*—Are these maintained properly ? Is there a table of contents for each file ?

22-A. *Forms and stationery.*—Are registers of stocks of forms and stationery properly maintained ? Is the stock verified by the Commissioner periodically ? (A test-check of the stock of a few items under forms and stationery may be made with the entries in the stock account.)

22-B. *Tools and plant.*—Has the certificate of annual verificatin of the tools and plant been given after an actual verification ? (The correspondence on the subject should be looked into.)

23. *Fire protection.*—Are precautions against fire taken as laid down by the rules?

24. Have all the defects noticed in the office at the last inspection been rectified and if not has action been taken against those responsible for the recurrence ?

25. Is effective action taken to maintain discipline and efficiency ? Are adequate punishments imposed when necessary ? Are personal files maintained properly? Are salaries regularly paid to the staff ?

26. Is the Commissioner's outdoor inspection work systematic and adequate ?

General.—What is the general result of the inspection of the municipality ?

(G.O. No. 929 L.A., dated 20th April 1945.)
(G.O. No. 950 L.A., dated 15th May 1948.)
(G.O. No. 1895 L.A., dated 13th September 1949.)

APPENDIX IV.

DELEGATION.

[Vide nstruction (49) of Chapter I.]

The following table gives a list of powers conferred on the State Government under the Madras District Municipalities Act, 1920, which have been deleg .ted to the Inspector of Municipal Councils and Local Boards, the Collectors, etc.:—

Number of section of the Act.	*Nature of the powers delegated.*	*To whom delegated.*	*Number and date of G.O. in which such delegation was made.*
(1)	(2)	(3)	(4)
61 (2) ..	Power to notify the withdrawal of any street, sewer, drain, drainage work, tunnel or culvert in a municipality from the control of the council.	Collector	G.O. No. 793, L. & M., dated 5th April 1923.
66	Power vested in Government under section 66 of the Act so far as it relates to the assignment to municipal councils of any resumed charitable inam.	Board of Revenue ..	G.O. No. 1069, L. & M., dated 9th May 1923.
70 (3) ..	(1) Power to fix or alter the number, designation and grades of and the salaries, fees and allowances payable to the officers and servants of any municipal council or any class of such officers and servants except the following:—	Inspector of Municipal Councils and Local Boards.	G.O. No. 5093, L.A., dated 20th December 1938. G.O. No. 38, L.A., dated 6th January 1941. G.O. No. 251, L.A., dated 5th February 1953. G.O. No. 3779, L.A., dated 29th September 1939.
	(i) Electrical Engineers.		G.O. No. 1397, L.A., dated 27th July 1940.
	(ii) Municipal Engineers.		
	(iii) Techical staff employed in the Public Works, Water-supply and Drainage departments.		
	(iv) Staff employed in educational institutions and Supervisors of elementary schools.		
	(v) Staff employed in libraries.		
	(vi) Technical staff employed for Public Health work.		
	(vii) Staff employed in medical institutions.		

Number of section of the Act. (1)	*Nature of the powers delegated.* (2)	*To whom delegated.* (3)	*Number and date of G.O. in which such delegation was made.* (4)
70 (3)—*cont.*	(2) Power to accord previous sanction to any municipal council to vary the number, designations, grades, salaries, fees or allowances as fixed or altered, in pursuance of the power referred to in item (1) above.	Inspector of Municipal Councils and Local Boards.	G.O. No. 5093, L.A., dated 20th December 1938.
	(3) Teaching staff— All the powers vested in the Government by sub-section (3) of section 70: Provided that it shall not be competent for the Director of Public Instruction to alter the grades or scales of salaries fixed by, or with the previous sanction of the Government.	Director of Public Instruction.	G.O. No. 444, Education, dated 22nd February 1938.
	(4) To exercise in relation to the non-teaching staff in schools maintained by municipal councils, all the powers vested in Government by sub-section (3) of section 70 of the Madras District Municipalities Act, subject to the condition that the municipal council shall, in sanctioning the appointment of non-teaching staff required for the schools follow the scale prescribed in this regard, in the annexure to G.O. No. 1327, Education, dated 1st June 1953, that any deviation from the scale be made only with the approval of the Divisional Inspector of Schools concerned, that the scale of staff prescribed in the said annexure shall be regarded as the maximum scale and shall be sanctioned in full only if the financial position of the municipality is satisfactory and that only such minimum staff as is absolutely necessary for carrying on the work shall be sanctioned.	Municipal Council ..	G.O. No. 1327, Education, dated 1st June 1953.

Number of section of the Act. (1)	Nature of the powers delegated. (2)	To whom delegated. (3)	Number and date of G.O. in which such delegation was made. (4)
74, proviso (i).	Power to sanction the grant to municipal servants of leave, leave allowances, etc., in excess of what would be admissible to State Government with the reservation that in cases of difference of opinion between the Inspector of Municipal Councils and Local Boards and the Examiner of Local Fund Accounts, the matter should be referred to Government.	Inspector of Municipal Councils and Local Boards.	G.O. No. 3709, L.A., dated 17th September 1930.
83 (1) (i) ..	Power to notify the Government lands exempt from municipal taxation.	Collector	G.O. No. 4312, L.A., dated 3rd November 1930.
83 (3) ..	Power to exempt part of a municipality from payment of water and drainage or lighting tax.	Do.	G.O. No. 174, L. & M., dated 28th January 1921, as modified in G.O. No. 4682, L. & M., dated 26th November 1932.
93 (4) ..	Power to decide disputes regarding apportionment of profession tax (with a provision for appeal to Government).	Inspector of Municipal Councils and Local Boards.	G.O. No. 3709, L. & M., dated 17th September 1930, and G.O. No. 4870, L. & M., dated 16th December 1931.
117	Power to sanction the exemption of any person or class of persons wholly or in part from the payment of any tax.	Collector	G.O. No. 174, L. & M., dated 28th January 1921.
123 (1) ..	Power to accord sanction to a contribution by a municipality towards expenditure beneficial to the inhabitants of the municipality incurred by the State Government, by any other municipality or by any other local authority in the State for any purpose authorized by or under Part II of Schedule IV to the Act.	Regional Inspector of Municipal Councils and Local Boards: not exceeding Rs. 100. Inspector of Municipal Councils and Local Boards: above Rs. 100 but not exceeding Rs. 2,000 in the case of municipal councils classified as I Grade and Rs. 1,000 in the case of municipal councils classified as II and III Grades.	G.O. No. 6, L.A., dated 3rd January 1951.
123 (2) and (3).	Power to direct payment of contributions to Government or any local authority (with a provision for appeal to Government).	Inspector of Municipal Councils and Local Boards.	G.O. No. 3709, L. & M., dated 17th September 1930.

Number of section of the Act.	Nature of the powers delegated.	To whom delegated.	Number and date of G.O. in which such delegation was made.
(1)	(2)	(3)	(4)
133	Power to sanction supply of water to a local authority or other person without the municipality (with a provision for appeal to Government).	Sanitary Engineer ..	G.O. No. 1909, P.H., dated 8th May 1940.
152 (2) ..	Power to permit councils to exercise control over lakes, tanks, etc., outside municipal limits but connected with the water-supply or drainage of the town.	Collector	G.O. No. 174, L. & M., dated 28th January 1921.
163 (1) (c) ..	Power to sanction the closure of public streets.	Do.	Do.
164 (1) ..	Power to sanction the sale of sites of streets, permanently closed.	Do.	Do.
249 (1), proviso (b).	Power to accord sanction to the publication of a notification by a municipal council under the said sub-section, so as to have effect in any area outside the municipal limits.	Inspector of Municipal Councils and Local Boards.	G.O. No. 596, P.H., dated 25th February 1936.
254 (3) ..	To accord sanction to the location of municipal slaughter-house outside municipal limits.	Do.	G.O. No. 2877, L. & M., dated 16th June 1934.
260 (3) ..	Power to sanction the closure of public markets or part thereof.	Collector	G.O. No. 174, L. & M., dated 28th January 1921.
278 (2) ..	Power to sanction the closure of burial or burning grounds for which there is no owner or person having control.	Do.	Do.
283 (1) ..	Power to sanction the closure of burial or burning grounds, if dangerous or overcrowded.	Do.	Do.
310 (1) ..	Power to approve and confirm by-laws, cancellation or alteration of by-laws, except on specified subjects.	Inspector of Municipal Councils and Local Boards.	G.O. No. 3709, L. & M., dated 17th September 1930.
310 (1) ..	Power to approve and confirm by-laws and to approve and confirm the cancellation or alteration of by-laws connected with water-supply or drainage systems.	Sanitary Engineer ..	G.O. No. 3743, P.H., dated 16th October 1939.

Number of section of the Act.	*Nature of the powers delegated.*	*To whom delegated.*	*Number and date of G.O. in which such delegation was made.*
(1)	(2)	(3)	(4)
318 (3) ..	Power to apply sub-sections (1) and (2) of section 318 to any class of municipal servants so as to require them to give reasonable notice before resigning or absenting themselves from work.	Collector	G.O. No. 174, L. & M., dated 28th January 1921.
353 (1) ..	Power to sanction institution of suits by a municipal council against chairman or councillor for compensation for loss, waste, etc., of municipal money or property (with a provision for appeal to Government).	Inspector of Municipal Councils and Local Boards.	G.O. No. 3709, L. & M., dated 17th September 1930, and G.O. No. 4870, L. & M., dated 16th December 1931.
357	To exercise the powers of a police officer and of the Madras Town Nuisance Act, 1889.	District Magistrate ..	G.O. No. 315, L. & M., dated 19th February 1921.
369	To exercise the powers of the State Government under section 369 of the Madras District Municipalities Act subject to the condition that the Inspector of Municipal Councils and Local Boards shall not have power under sub-section (3) of the said section 369 to modify or cancel any decision given by the State Government under sub-section (1) or (2) of the said section 369.	Inspector of Municipal Councils and Local Boards.	G.O. No. 1508, L.A., dated 2nd June 1941.
Schedule IV, rule 37.	Power to sanction expenditure outside municipal limits of municipal money on any object authorized by the Act.	Collector	G.O. No. 4682, L. & M., dated 26th November 1932.
Schedule IV, rule 53 (1).	Power to accord sanction to contribution by a municipality towards expenses of any public exhibition, ceremony or entertainment not pertaining to education in the municipality.	*Regional Inspector of Municipal Councils and Local Boards*: Not exceeding Rs. 100. *Inspector of Municipal Councils and Local Boards*: Above Rs. 100 but not exceeding Rs. 2,000 in the case of municipal councils classified as I Grade and Rs. 1,000 in the case of municipal councils classified as II and III grades.	G.O. No. 6, L.A., dated 3rd January 1951.

Number of section of the Act. (1)	Nature of the powers delegated. (2)	To whom delegated. (3)	Number and date of G.O. in which such delegation was made. (4)
Schedule IV, rule 53 (1) and (6).	To accord sanction to all items of expenditure falling under the said clauses and pertaining to education.	Director of Public Instruction.	G.O. No. 3195, L.S.G., dated 20th July 1936.
Schedule IV, rule 53 (3).	Power to accord sanction to contribution by a municipality to any charitable fund for the defence of the municipality or India or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of diseased or infirm persons or the investigation of the causes of disease.	*Regional Inspector of Municipal Councils and Local Boards*: Not exceeding Rs. 100. *Inspector of Municipal Councils and Local Boards*: Above Rs. 100 but not exceeding Rs. 2,000 in the case of municipal councils classified as I Grade and Rs. 1,000 in the case of municipal councils classified as II and III Grades.	G.O. No. 6, L.A., dated 3rd January 1951.
Schedule IV, rule 53 (4).	Power to pay a conveyance allowance to the Chairman or Vice-Chairman.	Inspector	G.O. No. 3709, L. & M., dated 17th September 1930. G.O. No. 1273, L. & M., dated 8th April 1932. G.O. No. 1946, L.A., dated 5th September 1944.
Schedule IV, rule 53 (5).	Power to sanction payment by a municipality of expenses of the Chairmen, members of the Council and municipal officers and servants travelling on municipal business.	Regional Inspector of Municipal Councils and Local Boards without monetary limit in the case of municipal officers and servants only. The Inspector in the case of Chairmen and members of the Council.	G.O. No. 6, L.A., dated 3rd January 1951.
Schedule IV, rule 53 (6).	Power to sanction all items of extraordinary expenditure by a municipality not pertaining to education.	*Regional Inspector of Municipal Councils and Local Boards*: Rs. 100. *Inspector of Municipal Councils and Local Boards*: Above Rs. 100 but exceeding Rs. 2,000 in the case of municipal councils classified as I grade and Rs. 1,000 in the case of municipal councils classified as II and III grades.	Do.

Number of section of the Act.	Nature of the powers delegated.	To whom delegated.	Number and date of G.O. in which such delegation was made.
(1)	(2)	(3)	(4)
Schedule IV, rule 53.	To accord sanction to all items of expenditure falling under the said clauses and pertaining to education imparted in institutions under the control of the Department of Industries and Commerce.	Director of Industries and Commerce.	G.O. No. 1553-A, L.A., dated 16th May 1942.

APPENDIX V.

[Vide Instruction 51 of Chapter II.]

BUDGET ESTIMATE OF THE MUNICIPALITY FOR THE YEAR 195 .

(Printed on page 488.)

Abstract of the Budget Estimate of the Municipality for the year 195 .

Description of account.	Ordinary.				Capital.				
	Opening balance.	*Receipts.*	*Expenditure.*	*Closing balance.*	*Opening balance.*	*Receipts.*	*Expenditure.*	*Closing balance.*	*Closing balance (both Ordinary and Capital).*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. General Account (excluding endowments).									
B. Lighting Account where lighting tax is levied (excluding endowments).									
C. Elementary Education Account (excluding endowments).									
D. Water-supply and Drainage Account (excluding endowments).									
E. Town-Planning Fund Account (excluding endowments).									
F. Remunerative Enterprises for which separate accounts are kept—									
(i) Electric Licence Scheme									
(ii) Others, if any									
G. Deposits and Advances Account (other than those relating to Electric Licence).									
H. Endowments Account									
I. Conservancy Fund Account									
Grand total ..									

Head of account.	Budget estimate for	Revised estimate for	Estimated deficit or excess for	Budget estimate for	Actuals for	Actuals from April to September.	Actuals from April to September.	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Total, opening balance								
RECEIPTS—ORDINARY.								
A. GENERAL ACCOUNT.								
I. General taxation and miscellaneous revenue—								
(a) Taxation—								
(1) Property tax								
(2) Profession tax								
(3) Tax on servants								
(b) Miscellaneous revenue—								
(1) Warrant and distraint fees, etc.								
(2) Interest on arrears of revenue								
(3) Lapsed deposits								
(4) Fees, fines and forfeitures								
(5) Fishery rents								
(6) Surplus from Provident Fund								
(c) Government grants—								
(1) In aid of general resources								
(2) Compensation under the provisions of the Madras Entertainments Tax Act, 1939.								

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actulas for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
RECEIPTS—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
I. General taxation and miscellaneous revenue—*cont.*								
(c) Government grants—*cont.*								
(3) Compensation on account of loss in income on account of the Profession Tax Limitation Act.								
Deduct—Refunds								
Total, General taxation and miscellaneous revenue ..								
II. Management—								
1. Sundry receipts								
2. Law charges—Costs recovered								
Total, Management ..								

N.B.—Columns (2), (3) and (4) will give the figures for the current year.
Column (5) will give the estimated figure for the coming year.
Column (6) will give the figure relating to the previous year.
Column (7) will give the figure for the first six months of the previous year.
Column (8) will give the figure for the first six months of the current year.
Column (9) will explain the variations between (a) columns (2) and (3), and (b) columns (7) and (8).

III. Communications—								
1. Engineering Establishment—Government grant ..								
2. Roads—								
(1) Roads— Government grant.								
(2) Contribution from the Government of Madras under the Madras Motor Vehicles Taxation Act, 1931—								
(i) Under section 10 (1) (*a*) (iv) of the Act ..								
(ii) Under section 10 (1) (*a*) (v) of the Act ..								
(3) Tax on carriages and animals ..								
Deduct—Refunds ..								
Net ..								
(4) Tax on carts ..								
Deduct—Refunds ..								
Net ..								
(5) Fees for numbering carriages and carts ..								
(6) Other receipts ..								
(7) Contributions ..								
3. Ferries—								
Ferry rents ..								
4. Rest-houses—								
(1) Fees and other receipts ..								
(2) Contribution ..								
5. Choultries and water-sheds—								
(1) Fees and other receipts ..								
(2) Income from securities ..								
(3) Contributions ..								
6. Tools, plants and stores—								
(1) Rent of tools and plant ..								
(2) Sale-proceeds of tools, plant and stores ..								
7. Lighting (where lighting tax is not levied) ..								
Total, Communications ..								

Head of account. (1)	(2) Budget estimate for	(3) Revised estimate for	(4) Estimated deficit or excess for	(5) Budget estimate for	(6) Actuals for	(7) Actuals from April to September.	(8) Actuals from April to September.	(9) Explanation for variations.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
RECEIPTS—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
IV. Education other than Elementary—								
1. Secondary Schools—								
(1) School fees								
Deduct—Refunds								
Net								
(2) Income from securities								
(3) Other receipts								
(4) Government grants								
(5) Contributions								
Total ..								
2. Special Schools—								
(1) School fees								
(2) Income from securities, etc.								
(3) Other receipts								
(4) Government grants								
(5) Contributions								
Total ..								

3. Public Libraries—							
(1) Contributions							
(2) Government grants							
Total ..							
Total, Education other than Elementary ..							
V. Public Health—							
1. Medical Relief—							
(1) Hospitals and Dispensaries—							
(*a*) Hospital Receipts—							
(i) Sale of medicines							
(ii) Other receipts							
(*b*) Income from securities, etc.							
(*c*) Government grants							
(*d*) Contributions							
Total ..							
(2) Medical education—							
Contributions							
Total ..							
Total, Medical Relief ..							
2. Preventive Medicine—							
(1) Epidemic and Endemic Diseases—							
(*a*) Vaccination fees							
(*b*) Government grant for plague							
(*c*) Other receipts							
Total ..							

Head of account.	*Budget estimate for*	*Revised estimate for*	*Estimated deficit or excess for*	*Budget estimate for*	*Actuals for*	*Actuals from April to September.*	*Actuals from April to September.*	*Explanation for variations.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
RECEIPTS—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
V. Public Health—*cont.*								
2. Preventive Medicine—*cont.*								
(2) Sanitation—								
(*a*) Public conservancy—								
(i) Scavenging tax—								
Gross collections								
Deduct—Collection charges								
Net								
(ii) Sale of rubbish, etc.								
(iii) Sale-proceeds of stock and stores								
(*b*) Food adulteration—								
(i) Fees for analysis								
(ii) Fines, etc.								
(iii) Government grants								
(*c*) Fairs and festivals—								
(i) Fees								
(ii) Pilgrim tax								
(iii) Contributions								
(iv) Government grants								
Total ..								

(3) Births and deaths—							
(a) Fees for extracts from birth and death registers.							
(b) Contributions—							
(i) From Government for the maintenance of Maternity and Child-Welfare Centres.							
(ii) Others							
(c) Fees for the use of burial and burning grounds.							
Total ..							
(4) Fire protection							
(5) Water-supply and drainage (where water-supply and drainage tax is not levied).							
Total, Preventive Medicine ..							
Tot.l, Public Health ..							
VI. Remunerative Enterprises—							
1. Markets—							
(a) Market fees							
(b) Other receipts							
(c) Contributions							
Total ..							
2. Cart-stands—							
(a) Cart-stand fees							
(b) Other receipts							
(c) Contributions							
Total ..							

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
RECEIPTS—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
VI. Remunerative Enterprises—*cont.*								
3. Slaughter-houses—								
(1) Slaughter-house fees								
(2) Other receipts								
Total ..								
4. Tree-planting—								
(i) Sale of tree-planting and avenue clippings ..								
(ii) Receipts under parks and gardens								
Total ..								
5. Land Development—								
(1) Rent of lands								
(2) Produce of lands								
(3) Ground-rent								

(4) Income from licence fees—							
(i) Under Act II of 1888							
(ii) Others							
Deduct—Refunds							
Net							
Total ..							
6. Other Remunerative Enterprises—							
(a) Fees and other income							
(b) Contributions							
(c) Profits transferred from the Remunerative Enterprises for which separate accounts are kept—							
(i) Electric Licence Scheme							
(ii) Others, if any							
Total ..							
Total, Remunerative Enterprises ..							
VII. Investments realized							
Total, General Account ..							

Deduct—

Amount transferred to Capital .. ..

Contribution from General Account to Ordinary—

Lighting Account .. ..

Elementary Education Account .. .. ..

Water-supply and Drainage Account .. ..

Account for Remunerative Enterprises for which separate accounts are kept—

(i) Electric Licence Scheme .. .. ..

(ii) Others, if any .. ..

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
RECEIPTS—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
Capital—								
Lighting Account								
Elementary Education Account								
Water-supply and Drainage Account								
Town-Planning Fund Account								
Total, Net General Account ..								
B. LIGHTING ACCOUNT.								
Total, Receipts—Ordinary ..								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
C. ELEMENTARY EDUCATION ACCOUNT.								
Total, Receipts—Ordinary ..								

(Excluding endowments.)							
(For details, *vide* Subsidiary Account.)							
D. WATER SUPPLY AND DRAINAGE ACCOUNT.							
Total, Receipts—Ordinary ..							
(Excluding endowments.)							
(For details, *vide* Subsidiary Account.)							
E. TOWN-PLANNING FUND ACCOUNT.							
Total, Receipts—Ordinary ..							
F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.							
(i) Electric Licence Scheme							
(ii) Others, if any							
Total, Receipts—Ordinary ..							
H. ENDOWMENTS ACCOUNT.							
Total, Receipts—Ordinary ..							
(For details, *vide* Subsidiary Account.)							
I. CONSERVANCY FUND ACCOUNT.							
Total, Receipts—Ordinary ..							
(For details, *vide* Subsidiary Account.)							
Grand Total, Receipts—Ordinary—of Accounts A to F, H and I.							

Head of account. (1)	(2) *Budget estimate for*	(3) *Revised estimate for*	(4) *Estimated deficit or excess for*	(5) *Budget estimate for*	(6) *Actulas for*	(7) *Actuals from April to September.*	(8) *Actuals from April to September.*	(9) *Explanation for variations.*
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
RECEIPTS—CAPITAL.								
A. General Account.								
I. Management—								
(i) Loans								
(ii) Contributions								
II. Communications								
Roads—								
(i) Government grants								
(ii) Loans								
(iii) Contributions								
III. Educations other than Elementary—								
(i) Loans								
(ii) Government grants								
(iii) Contributions								
IV. Public Health—								
1. Medical Relief—								
(i) Loans								
(ii) Government grants								
(iii) Contributions								
Preventive Medicine—								
(i) Loans								
(ii) Government grants								
(iii) Contributions								

V. Remunerative Enterprises—
1. Markets—
(i) Loans .. ..
(ii) Contributions .. ..
2. Cart-stands—
(i) Loans .. ..
(ii) Contributions .. ..
3. Slaughter houses—
(i) Loans .. ..
(ii) Contributions .. ..
4. Land development—
Schemes other than those under the Town-Planning Act—
(i) Loans .. ..
(ii) Government grants .. ..
(iii) Contributions .. ..
(iv) Sale-proceeds of land .. .. ..
5. Other Remunerative Enterprises—
(i) Loans .. ..
(ii) Government grants .. ..
(iii) Contributions .. ..
VI. Investments realized .. ..
VII. *Add* amount transferred from Ordinary .. ..

Total ..

B. Lighting Account.

Total, Receipts—Capital ..

(Excluding endowments.)

(For details, *vide* Subsidiary Account.)

C. Elementary Education Account.

Total, Receipts—Capital ..

Head of account. (1)	(2) Budget estimate for RS.	(3) Revised estimate for RS.	(4) Estimated deficit or excess for RS.	(5) Budget estimate for RS.	(6) Actuals for RS.	(7) Actuals from April to September. RS.	(8) Actuals from April to September. RS.	(9) Explanation for variations.
RECEIPTS—CAPITAL—*cont.*								
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Total, Receipts—Capital ..								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
E. TOWN-PLANNING FUND ACCOUNT.								
Total, Receipts—Capital ..								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								

F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.

(i) Electric Licence Scheme .. ..
(ii) Others, if any .. ..

Total, Receipts—Capital ..

Total, Receipts—Capital—of Accounts A to F ..

G. DEPOSITS AND ADVANCES ACCOUNT.

(1) Deposits—Total Receipts .. ..
(2) Advances—Total Receipts .. ..

(For details, *vide* Subsidiary Account.)

Total, Deposits and Advance Account ..

H. ENDOWMENTS ACCOUNT.

Total, Receipts—Capital ..

(For details, *vide* Subsidiary Account.)

I. CONSERVANCY FUND ACCOUNT.

Total, Receipts—Capital ..

(For details, *vide* Subsidiary Account.)

Grand Total, Receipts under all Accounts A to I (Ordinary and Capital).

Grand Total, including Opening balance ..

Head of account.	Budget estimate for	Revised estimate for	Estimated deficit or excess for	Budget estimate for	Actuals for	Actuals from April to September.	Actuals from April to September.	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
EXPENDITURE—ORDINARY.								
A. GENERAL ACCOUNT.								
I. Management—								
1. General Establishment—								
Salaries and allowances								
Contribution to Provident Fund								
Deduct—Amount taken as abatement of Receipts under the several heads of taxation.								
Net								
2. Collection Establishment—								
Salaries and allowances								
Contribution to Provident Fund								
Gross amount								
Deduct—Amount taken as abatement of receipts under the several heads of taxation.								
Net								
3. Contingencies—								
Postage								
Stationery								
Printing								
Election Expenses								
Other items								

4. Travelling Allowance of Establishment							
5. Travelling allowance of—							
(a) Chairman							
(b) Vice-Chairman							
(c) Members							
6. Repairs to buildings							
7. Law charges—Cost paid							
8. Interest on and repayment of debt							
Total, Management ..							
II. Communications—							
1. Engineering Establishment—							
(i) Engineers or Assistant Engineers—							
Salaries or allowances							
Contributions to Provident Fund							
Travelling allowances							
(ii) Others—							
Salaries and allowances							
Contribution to Provident Fund							
Travelling allowances							
2. Contingencies—							
Postage							
Stationery							
Printing							
Other items							
Total ..							
3. Roads—							
(a) Maintenance							
(b) Charges for numbering carriage and carts ..							
(c) Interest on and repayment of debt							
Total, Roads ..							

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
II. Communications—*cont.*								
3. Roads—*cont.*								
(4) Repairs to departmental buildings								
(5) Rest-houses								
(6) Choultry and water-sheds								
(7) Tools, plant and stores								
(8) Lighting—								
Lighting charges (where lighting tax is not levied).								
(9) Interest on and repayment of debt for purposes other than roads and lighting (when lighting tax is levied).								
Total II. Communications ..								
III. Education other than Elementary—								
1. Secondary Schools—								
(i) Staff—								
Salaries and allowances—								
Masters								
Clerks and servants								
Contribution to Provident Fund								
Travelling allowance								

(ii) Stipends of teachers sent for training ..							
(iii) Contingencies							
(iv) Equipment—							
Furniture and apparatus							
Library books and maps							
Other items							
(v) Repairs to buildings							
(vi) Prizes and Scholarships							
(vii) Contributions to other local bodies							
(viii) Contributions to private individuals ..							
(ix) Interest on and repayment of debt							
Total =							

2. Special Schools—							
(1) Staff—							
Salaries and allowances—							
Masters							
Clerks and servants							
Contribution to Provident Fund							
(2) Contingencies							
(3) Equipment—							
Furniture and apparatus							
Library books and maps—							
Other items							
(4) Prizes and scholarships							
(5) Repairs to buildings							
(6) Contribution to other local bodies							
(7) Interest on and repayment of debt							
Total =							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
III. Education other than Elementary—*cont.*								
3. Public Libraries, etc.								
4. Public amenities—Radio Music								
Total, Education other than Elementary ..								
IV. Public Health—								
1. Medical Relief—								
(1) Hospitals and Dispensaries—								
(i) Staff—								
(*a*) Medical Officers—								
Civil Assistant Surgeons—								
Salaries and Allowances—								
Contribution on account of leave allowances and pensions.								
Civil Apothecaries and Sub-Assistant Surgeons—								
Salaries and allowances								
(*b*) Medical practitioners								
(*c*) Nurses and Midwives—								
Salaries and allowances								
Rewards to Midwives								

(*d*) Clerks and servants							
(*e*) Contribution to Provident Fund							
(*f*) Travelling Allowance							
(ii) Contingencies—							
Diet of patients							
Clothing and bedding							
Medicines							
Books, Periodicals and Maps							
Other items							
(iii) Repairs to buildings							
(iv) Contributions							
(*a*) To other local bodies							
(*b*) To private institutions							
(v) Interest on and repayment of debt							
Total ..							
(2) Medical Education—							
Stipends and travelling allowance of pupils ..							
Total ..							
Total, Medical Relief ..							
2. Preventive Medicine—							
(1) Municipal Health Staff							
(i) Pay							
Salaries and allowances							
Contribution for pension and leave allowances ..							
Contribution to Provident Fund							
Travelling allowance							
(ii) Clerks and servants							
Salaries and allowances of servants							
(iii) Propaganda							
(iv) Contingencies							
Total ..							

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
IV. Public Health—*cont.*								
2. Preventive Medicine—*cont.*								
(2) Epidemic and Endemic Diseases—								
(i) Smallpox—								
(*a*) Staff—								
Salaries and allowances								
Contribution to Provident Fund								
Rewards to Vaccinators								
Travelling allowance								
(*b*) Contingencies and equipment								
(*c*) Contributions								
Total ..								
(ii) Plague—								
(*a*) Staff—								
Salaries and allowances								
Contribution to Provident Fund								
Travelling allowance								
(*b*) Contingencies and equipment								

(c) Rate distruction—							
Salaries and allowances							
Travelling allowance							
Traps and poison							
Rewards for rat-destruction							
Miscellaneous							
Total ..							
(iii) Cholera—							
(a) Staff—							
Salaries and allowances—							
Medical Officers							
Other staff							
Contribution for pension							
Travelling allowance							
(b) Contingencies and equipment							
Total ..							
(iv) Malari—							
(a) Staff							
(b) Contingencies and equipment							
Total ..							
(v) Other diseases—							
(a) Staff—							
Salaries and allowances—							
Medical Officers							
Other staff							
Contribution for pension							
Travelling allowance							
(b) Contingencies and equipments							
(c) Charges for destruction of dogs							
Total ..							
Total, Epidemic and Endemic Diseases							

Head of account. (1)	*Budget estimate for* (2)	*Revised estimate for* (3)	*Estimated deficit or excess for* (4)	*Budget estimate for* (5)	*Actuals for* (6)	*Actuals from April to September.* (7)	*Actuals from April to September.* (8)	*Explanations for variations.* (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
IV. Public Health—*cont.*								
3. Preventive Medicine—*cont.*								
(3) Sanitation—								
(i) Public Conservancy—								
(*a*) Staff—								
(i) Sanitary Inspectors—								
Salaries and allowances								
Contribution to Provident Fund								
Travelling allowance								
(ii) Others—								
Salaries and allowances								
Contribution to Provident Fund								
Travelling allowance								
(*b*) Contingencies								
Total ..								

(ii) Private Scavenging—							
(a) Staff—							
Salaries and allowances							
Contribution to Provident Fund							
Travelling allowance							
(b) Contingencies							
Total ..							
(iii) Food Adulteration—							
(a) Staff—							
Salaries and allowances							
Contribution to Provident Fund							
Travelling allowance							
(b) Contingencies							
Total ..							
(iv) Fairs and Festivals—							
(a) Staff—							
Salaries and allowances—							
Medical Officers							
Clerks and servants							
Contribution for pension							
Travelling allowance							
(b) Contingencies							
(c) Special sanitary arrangements							
(d) Contribution to other Local Bodies, etc. ..							
Total ..							
Total, Sanitation ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanations for variations. (9)
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
IV. Public Health—*cont.*								
2. Preventive Medicine—*cont.*								
(4) Births and Deaths—								
(i) Registration Charges—								
(*a*) Staff								
(*b*) Contingencies								
(ii) Maternity and Child Welfare—								
(*a*) Staff								
(*b*) Contingencies								
(*c*) Contributions								
(iii) Maintenance of Burial and Burning Grounds—								
(*a*) Staff								
(*b*) Contingencies								
Total ..								

(5) Departmental Buildings—							
(i) Repairs to buildings							
(ii) Interest on and repayment of debt							
Total ..							
(6) Fire Protection—							
(a) Staff							
(b) Contingencies							
Total ..							
(7) Water-supply and Drainage— Repairs to tanks, wells, drains, etc. (where special water and drainage tax is not levied)—							
(a) Staff							
(b) Contingencies and equipment							
Total ..							
Total, Preventive Medicine ..							
Total, Public Health ..							
V. Remunerative Enterprises—							
1. Markets—							
(1) Staff—							
Pay and allowances							
Contribution to Provident Fund							
(2) Contingencies							
(3) Repairs to buildings							
(4) Interest on and repayment of debt							
Total ..							

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
EXPENDITURE—ORDINARY—*cont.*								
A. General Account—*cont.*								
V. Remunerative Enterprises—*cont.*								
2. Cart-stands—								
(1) Staff—								
Pay and allowances								
Contribution to Provident Fund								
(2) Contingencies								
(3) Repairs to buildings								
(4) Interest on and repayment of debt								
Total ..								
3. Slaughter houses—								
(1) Staff—								
Pay and allowances ..								
Contribution to Provident Fund								
(2) Contingencies								
(3) Repairs to buildings								
(4) Interest on and repayment of debt								
Total ..								

4. Tree-planting—							
(1) Staff—							
Salaries and allowances							
Contribution to Provident Fund							
Travelling allowances							
(2) Contingencies and equipment							
(3) Parks and gardens							
Total ..							
5. Land Development—							
(1) Staff (Town Surveyor, etc.)							
(2) Contingencies including survey charges ..							
(3) Interest on and repayment of debt							
Total ..							
Total, Land Development ..							
6. Other Remunerative Enterprises—							
(1) Staff							
Salaries and allowances							
Contribution to Provident Fund							
(2) Contingencies and equipment							
(3) Repairs to buildings							
Total ..							
Total, Other Remunerative Enterprises ..							
VI. Investments made							
GRAND TOTAL, GENERAL ACCOUNT							

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanations for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
EXPENDITURE—ORDINARY—*cont.*								
B. LIGHTING ACCOUNT.								
Total, Expenditure—Ordinary (excluding endowments.								
(For details, *vide* Subsidiary Account.)								
C. ELEMENTARY EDUCATION ACCOUNT.								
Total, Expenditure—Ordinary (excluding endowments).								
(For details, *vide* Subsidiary Account.)								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Total, Expenditure—Ordinary (excluding endowments).								
(For details, *vide* Subsidiary Account.)								

E. TOWN-PLANNING FUND ACCOUNT.							
Total, Expenditure—Ordinary (excluding endowments).							
(For details, *vide* Subsidiary Account.)							
F. ACCOUNTS FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.							
(i) Electric Licence Scheme							
(ii) Others, if any							
Total, **Expenditure—Ordinary** ..							
H. ENDOWMENT ACCOUNT.							
(For details, *vide* Subsidiary Account.)							
I. CONSERVANCY FUND ACCOUNT.							
Total, Expenditure—**Ordinary** ..							
(For details, *vide* Subsidiary Account.)							
Grand Total, Expenditure—Ordinary under Accounts A to F, H and I.							

EXPENDITURE—CAPITAL.

A. GENERAL.

I. Management							
II. Communications—							
Roads							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
EXPENDITURE—CAPITAL—*cont.*								
A. GENERAL—*cont.*								
III. Education other than Elementary—								
IV. Public Health—								
(1) Medical relief								
(2) Preventive medicine								
V. Remunerative Enterprises—								
(1) Markets								
(2) Cart-stands								
(3) Avenues								
(4) Slaughter-houses								
(5) Land Development								
(6) Schemes other than those under the Town-Planning Act—								
(i) Lands and buildings								
(ii) Purchase of machinery								
(iii) Equipment								
(iv) Investment								
(v) Other Charges								
(7) Other Remunerative Enterprise								
(8) Investments								
Total ..								

B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).							
(For details, *vide* Subsidiary Account).							
C. ELEMENTARY EDUCATION ACCOUNT.							
Total, Expenditure—Capital (excluding endowments) ..							
(For details, *vide* Subsidiary Account.)							
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.							
Total, Expenditure—Capital (excluding endowments) ..							
(For details, *vide* Subsidiary Account.)							
E. TOWN-PLANNING FUND ACCOUNT.							
Total, Expenditure—Capital excluding endowments) ..							
(For details, *vide* Subsidiary Account).							
F. REMUNERATION ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.							
(i) Electric Licence Scheme							
(ii) Others, if any							
Total, Expenditure—Capital							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
EXPENDITURE—CAPITAL—*cont.*								
G. DEPOSITS AND ADVANCES ACCOUNT.								
1. Deposits—Total Expenditure								
2. Advances—Total Expenditure .. .. .. (For details, *vide* Subsidiary Account.)								
TOTAL, DEPOSITS AND ADVANCES								
H. ENDOWMENTS ACCOUNTS.								
Total, Expenditure—Capital ..								
(For details, *vide* Subsidiary Account.)								
I. CONSERVANCY FUND ACCOUNT.								
Total, Expenditure—Capital ..								

(For details, *vide* Subsidiary Account.)							
Grand Total, Expenditure under all Accounts A to I (Ordinary and Capital).							
Total, Closing Balance ..							
Grand Total, including Closing balance							

SUBSIDIARY ACCOUNTS.

B. Lighting Account (where lighting tax is levied).

Receipts—Ordinary.

Opening balance ..							
I. Lighting tax—							
Gross collections							
Deduct—Charges incidental to administration and collection.							
Net							
2. Other receipts							
3. Contribution from General Account							
4. *Deduct* amount transferred to Capital							
Total ..							

Receipts—Capital.

1. Loans							
2. Investments realized							
3. Contributions							
4. Contribution from General Account—Ordinary ..							
5. *Add* amount transferred from Ordinary							
Total ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*								
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—*cont.*								
Receipts—Capital—cont.								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand total ..								
Total, Receipts—Ordinary and Capital ..								
Grand Total, including Opening Balance								
Expenditure—Ordinary.								
1. Staff—								
Salaries and allowances								
Contribution to Provident Fund								
2. Lighting charges								
3. Other Contingencies								

4. Interest on and repayment of debt							
5. Investments							
Total ..							
Add amount relating to endowments shown under 'H' Endowments accounts.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							
Expenditure—Capital.							
1. Equipment							
2. Investments							
3. Other Charges							
Total ..							
Add amount relating to endowments shown under 'H' Endowments account.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							
Total, Expenditure—Ordinary and Capital ..							
Closing balance ..							
Grand Total, including closing balance ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variation. (9)
SUBSIDIARY ACCOUNT—*cont.*								
C. ELEMENTARY EDUCATION ACCOUNT.								
Receipts—Ordinary.								
Opening balance—								
1. Education tax—								
Gross collection charges								
Deduct collection								
Net								
2. Fines and penalties under the Elementary Education Act.								
3. Income from investments, etc.								
4. School fees								
5. Contributions								
6. Other receipts								
7. Government grant—								
(i) Under section 37 of the Elementary Education Act.								
(ii) Under proviso to section 37 of the Elementary Education Act.								
8. Contribution from the General Account								
9. Investments realized								

10. Advances recovered							
Deduct—Refunds							
Deduct—*Amount transferred to Capital*							
Total ..							
Add amount relating to endowments shown under 'H' Endowments account.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							
Receipts—Capital.							
1. Government grants							
2. Contributions							
3. Loans							
4. Contributions from General Account—Ordinary ..							
5. Investments realized							
6. *Add* amount transferred from Ordinary							
Total ..							
Add amount relating to endowments shown under 'H' Endowments account.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							
Total, Receipts—Ordinary and Capital ..							
Grand total, including Opening balance ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*								
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Expenditure—Ordinary.								
1. Staff—								
Salaries and allowances—								
Masters								
Clerks and servants								
Contribution to Provident Fund								
Travelling allowance								
Stipend of teachers sent for training								
2. Contingencies and equipments								
Contingencies—								
House-rent								
Other items								
Equipment—Furniture and apparatus								
Library books and maps								
Other items								
3. Prizes and schoolarships								
4. Repairs to buildings								
5. Interest on and repayment of debt								
6. Investments made								
7. Advances recoverable								
Total ..								

Add—Amount relating to endowments shown under 'H' Endowments Account.

(For details, *vide* Subsidiary Account.)

Grand Total ..

Expenditure—Capital.

1. Lands and buildings .. ..
2. Equipment—
   (1) Furniture and apparatus .. ..
   (2) Library books and maps .. ..
   (3) Investments made .. ..
   (4) Other items .. ..

Total ..

Add—Amount relating to endowments shown under 'H' Endowments Account.

(For details, *vide* Subsidiary Account.)

Grand Total ..

Total, Expenditure—Ordinary and Capital ..

Closing Balance ..

Grand Total, including Closing Balance ..

D. Water-supply and Drainage Account.

Receipts—Ordinary.

Opening Balance—
1. Water-supply—
   (1) Water-tax .. ..
   (2) Gross collections .. ..
   Deduct—Charges incidental to administration *and* collection.

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
SUBSIDIARY ACCOUNTS—*cont.*								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*								
Receipts—Ordinary—cont.								
Opening Balance—*cont.*								
1. Water-supply—*cont.*								
Net								
(2) Collection for excess water								
(3) Fines, penalties, etc.								
(4) Government grants								
(5) *Deduct*—Refunds								
Total ..								
2. Meters—								
(1) Meter-rents								
(2) Fines, fees, etc.								
(3) *Deduct*—Refunds								
Total ..								
3. Drainage—								
(1) Drainage tax—								
Gross collections								
Deduct—Collection charges								

Net							
(2) Miscellaneous receipts (sewage farms) ..							
(3) Government grants							
(4) *Deduct*—Refunds							
Total ..							
4. Contribution from General Account							
5. *Deduct*—Amount transferred to capital							
Total ..							
Add—Amount relating to endowments shown under 'H' Endowments Account.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							

Receipts—Capital.

1. Water-supply—							
(1) Grants from Government							
(2) Investments realized							
(3) Contributions							
(4) Loans							
2. Meters—							
(1) Loans							
(2) Contributions							
3. Drainage—							
(1) Loans							
(2) Investments realized							
(3) Contributions							
(4) Grants from Government							
4. Contributions from General Account—Ordinary ..							
5. *Add*—Amount transferred from Ordinary							
Total ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*								
Receipts—Capital—cont.								
Add—Amount relating to endowments shown under 'H' Endowments Account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Total Receipts—Ordinary and Capital ..								
Grand Total, including Opening Balance ..								
Expenditure—Ordinary.								
1. Water-supply—								
(1) Maintenance ..								
(a) Staff—								
Salaries and allowances ..								
Contributions to Provident Fund ..								
Travelling allowance ..								

(*b*) Contingencies							
(*c*) Repairs to works							
(*d*) Repairs to buildings							
(2) Payment—							
(*a*) For water							
(*b*) For steam boiler inspection							
(3) Interest on and payment of debt							
(4) Investments							
Total ..							
2. Meters—							
(1) Meter staff—							
Salaries and allowances							
Contributions to Provident Fund							
Travelling allowance							
(2) Contingencies							
(3) Repairs to meters							
(4) Interest on and repayment of debt							
Total ..							
3. Drainage—							
(1) Staff—							
Salaries and allowances							
Contributions to Provident Fund							
(2) Contingencies							
(3) Repairs to drains							
(4) Repairs to buildings							
(5) Interest on and repayment of debt							
(6) Investments							
Total ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—cont.								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*								
Expenditure—Ordinary—cont.								
3 Drainage—*cont.*								
Add—Amount relating to endowments shown under 'H' Endowments Account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Expenditure—Capital.								
1. Water-supply—								
(1) Lands and buildings ..								
(2) Purchase of machinery								
(3) Equipment ..								
(4) Investments ..								
2. Meters—								
Purchase of meters ..								

3. Drainage—							
(1) Purchase of machinery							
(2) Equipment							
(3) Lands and buildings							
(4) Construction of drains							
(5) Investments							
Total ..							
Add—Amount relating to endowments shown under 'H' Endowments Account.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							
Total, Expenditure—Ordinary and Capital ..							
Closing Balance ..							
Grand Total, including Closing Balance ..							

E. TOWN-PLANNING FUND ACCOUNT.

Receipts—Ordinary.

Opening Balance—							
1. Rent of lands							
2. Produce of lands							
3. Betterment contributions							
4. Licence fees							
5. Interest on investments							
6. Law charges recovered							
7. Sundry receipts							
8. *Deduct*—Amount transferred to Capital							
Total ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*								
E. TOWN-PLANNING FUND ACCOUNT—*cont.*								
Receipts—Ordinary—cont.								
Add—Amount relating to endowments shown under 'H' Endowments Account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Receipts—Capital.								
1. Government grants								
2. Contributions								
3. Sale-proceeds of lands, buildings and equipments, etc.								
4. Loans								
5. Investments realized								
6. Contribution from General Account—Ordinary ..								
7. Contribution from Elementary Education Account ..								

8. Contribution from Water-supply and Drainage Account.							
9. Contribution from Lighting Account							
10. *Add*—Amount transferred from Ordinary							
Total ..							
Add—Amount relating to endowments shown under 'H' Endowments Account.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							
Total, Receipts—Ordinary and Capital ..							
Grand Total, receipts including Opening Balance..							
Expenditure—Ordinary.							
1 Staff							
2 Survey charges							
3 Contingencies and equipment renewals							
4 Law charges							
5 Interest on and repayment of debt							
Total ..							
Add—Amount relating to endowments shown under 'H' Endowments Account.							
(For details, *vide* Subsidiary Account.)							
Grand Total ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (Z) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*								
E. TOWN-PLANNING FUND ACCOUNT—*cont.*								
Expenditure—Capital.								
1 Acquisition of lands and buildings								
2 Works of improvement								
3 Compensation for injurious affection								
4 Miscellaneous								
5 Investments								
Total ..								
Add—Amount relating to endowments shown under 'H' Endowments Account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Total, Expenditure—Ordinary and Capital								
Closing balance ..								
Grand Total, including closing balance ..								

F. Account for Remunerative Enterprises for which separate accounts are kept.

(1) *Electric Licence Scheme.*

Opening Balance—							
Total, Receipts—Ordinary ..							
Total, Receipts—Capital ..							
Total, Receipts (Ordinary and Capital) ..							
Total, Expenditure—Ordinary ..							
Total, Expenditure—Capital ..							
Total, Expenditure (Ordinary and Capital) ..							
Closing balance ..							
Grand Total, including Opening balance ..							

(2) *Others, if any.*

Opening balance—							
Total, Receipts—Ordinary ..							
Total, Receipts—Capital ..							
Total, Receipts (Ordinary and Capital) ..							
Total, Expenditure—Ordinary ..							
Total, Expenditure—Capital ..							
Total Expenditure (Ordinary and Capital) ..							
Closing balance ..							
Grand Total, including Opening balance ..							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*								
G. DEPOSITS AND ADVANCES ACCOUNT (OTHER THAN THOSE RELATING TO ELECTRIC LICENCE).								
Receipts.								
Opening balance—								
I. Deposits—								
(*a*) Recoveries of service of payments								
(*b*) Deposits of sinking funds								
(*c*) Provident fund (excluding investment deposits).								
(*d*) Depreciation fund								
(*e*) Cash deposits								
(*f*) Suspense accounts								
Total ..								

2. Advances—							
(i) Advances recovered							
(ii) Refunds of permanent advances							
(iii) Engineer's stock							
Total ..							
Total, Deposits and Advances ..							
Grand Total, including Opening balance ..							
Expenditure.							
1. Deposits—							
(a) Recoveries of service payments							
(b) Deposits of sinking funds							
(c) Provident fund (excluding investment deposits).							
(d) Depreciation fund							
(e) Cash deposits							
(f) Suspense account							
2. Advances—							
(i) Advances recoverable							
(ii) Permanent advances							
(iii) Engineer's stock							
Total ..							
Total, Deposits and Advances ..							
Closing balance ..							
Grand Total, including Closing balance ..							

H. Endowments Account.

Opening balance—							
A. General Account							
B. Lighting Account							

Head of account. (1)	Budget estimate for (2) RS.	Revised estimate for (3) RS.	Estimated deficit or excess for (4) RS.	Budget estimate for (5) RS.	Actuals for (6) RS.	Actuals from April to September. (7) RS.	Actuals from April to September. (8) RS.	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*								
H. ENDOWMENTS ACCOUNT—*cont.*								
Opening balance—*cont.*								
C. Elementary Education Account								
D. Water-supply and Drainage Account								
E. Town-Planning Fund Account								
Total ..								
Receipts.								
A. General Account—Ordinary.								
1 Roads								
2 Rest-houses								
3 Choultries and water-sheds								
4 Education other than Elementary—								
(a) Secondary schools								
(b) Special schools								
(c) Public libraries								
5 Medical Relief—								
(a) Hospitals and Dispensaries								
(b) Medical Education								

6 Sanitation—							
Fairs and festivals							
7 Births and deaths							
8 Markets							
9 Cattle-stands							
10 Other remunerative enterprises							
Total, A. General Account—Ordinary ..							

A. General Account—Capital.

1 Roads							
2 Rest-houses							
3. Choultries and water sheds							
4 Education other than Elementary—							
(a) Secondary schools							
(b) Special schools							
(c) Public libraries							
5 Medical Relief—							
(a) Hospitals and Dispensaries							
(b) Medical Education							
6 Sanitation—							
Fairs and Festivals							
7 Births and deaths							
8 Markets							
9 Cart-stands							
10 Other remunerative enterprises							
Total, A. General Account—Capital ..							
Total, A. General Account—Ordinary and Capital ..							

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanations for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
SUBSIDIARY ACCOUNTS—*cont.*								
H. ENDOWMENTS ACCOUNT—*cont.*								
Receipts—cont.								
B. Lighting Account.								
Ordinary								
Capital								
Total, B. Lighting Account ..								
C. Elementary Education Account.								
Ordinary								
Capital								
Total, C. Elementary Education Account ..								

D. Water-supply and Drainage Account. ..							
Ordinary							
Capital							
Total, D. Water-supply and Drainage Account ..							
E. Town-Planning Fund Account.							
Ordinary							
Capital							
Town, E. Town-Planning Fund Account ..							
Grand Total, all Accounts A to E ..							
Expenditure.							
A. General Account—Ordinary.							
1 Roads							
2 Rest-houses							
3 Choultries and water-sheds							
4 Education other than Elementary—							
(a) Secondary Schools							
(b) Special Schools							
(c) Public Libraries							
5 Medical relief—							
(a) Hospitals and Dispensaries							
(b) Medical Education							
6 Sanitation—							
Fairs and Festivals							
7 Births and deaths							
8 Markets							
9 Cart-stands							
10 Other remunerative enterprises							
Total, A. General Account—Ordinary ..							

Head of account. (1)	*Budget estimate for* (2)	*Revised estimate for* (3)	*Estimated deficit or excess for* (4)	*Budget estimate for* (5)	*Actuals for* (6)	*Actuals from April to September* (7)	*Actuals from April to September* (8)	*Explanation for variations.* (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
SUBSIDIARY ACCOUNTS—*cont.*								
H. ENDOWMENTS ACCOUNTS—*cont.*								
Expenditure—cont.								
A. General Account—Capital.								
1 Roads								
2 Rest-houses								
3 Choultries and water-sheds								
4 Education other than Elementary—								
(*a*) Secondary schools								
(*b*) Special schools								
(*c*) Public Libraries								
5 Medical relief—								
(*a*) Hospitals and Dispensaries								
(*b*) Medical Education								
6 Sanitation—								
Fairs and festivals								
7 Births and deaths								
8 Markets								

9 Cart-stands							
10 Other remunerative enterprises							
Total, A. General Account—Capital							
Total, A. General Account (Ordinary and Capital)							
B. Lighting Account.							
Ordinary							
Capital							
Total, B. Lighting Account							
C. Elementary Education Account.							
Ordinary							
Capital							
Total, C. Elementary Education Account							
D. Water-supply and Drainage Account.							
Ordinary							
Capital							
Total, D. Water-supply and Drainage Account							
E. Town-Planning Fund Account.							
Ordinary							
Capital							
Total, E. Town-Planning Fund Account							
Grand Total, all Accounts A to E							

Head of account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September (7)	Actuals from April to September (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
H. ENDOWMENTS ACCOUNTS—*cont.*								
Expenditure—cont.								
Closing balance—								
A. General Account								
B. Lighting Account								
C. Elementary Education Account								
D. Water-supply and Drainage Account								
E. Town-Planning Fund Account								
I. CONSERVANCY FUND ACCOUNT.								
Receipts—Ordinary.								
Opening balance—								
1 Government Grants								
2 Other Receipts								
3 *Deduct*—Amount transferred to Capital								
Total ..								

Capital.							
1 Government Grants							
2 *Add*—Amount transferred from Ordinary							
Total ..							
Total, Receipts—Ordinary and Capital							
Grand Total including Opening balance ..							
Expenditure—Ordinary.							
1 Employment of essential additional conservancy staff.							
Total ..							
Capital.							
1 Renewal of equipment							
2 Construction of latrines and urinals							
Total ..							
Total, Expenditure—Ordinary and Capital							
Closing balance ..							
Grand Total including Closing balance ..							

SUBSIDIARY STATEMENTS.

(1) *Endowment Account for the year 195 .*

Particulars of endowment of head of account (1)	*Opening balance.* (2)	*Receipts.* (3)	*Expenditure.* (4)	*Closing balance.* (5)	*Remarks* (6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Total ..					

(2) *Scavenging Tax Account.*

Receipts.	RS. A. P.	*Expenditure.*	RS. A. P.
Opening balance		Ordinary—	
Scavenging tax—		Private scavenging	
Gross collections		Capital—	
Deduct collection charges		Purchase or renewal of plant for private scavenging purposes.	
Net receipts		Total, Expenditure ..	
		Closing balance ..	

(3) *Account for showing the transactions of the fund earmarked for expenditure on Public Health.*

	RS. A. P.		RS. A. P.
1 Opening balance		3 Amount actually allotted for expenditure on Public Health including medical relief.	
2 Minimum amount to be earmarked under section 127 (1) of the Madras Public Health Act, 1939 (30 per cent of income—To be calculated as per orders passed by the Government from time to time and the working to be shown in the margin).		4 Closing balance	

(4) *Statement showing the investment transactions of the fund earmarked for expenditure on Public Health.*

Opening balance.	*Investment during the year.*	*Total investment including opening balance.*	*Investment realized during the year.*	*Closing balance.*
(1)	(2)	(3)	(4)	(5)
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.

(5) *Special Government Grants Account for capital works and other special purposes.*

Heads.	*Unspent balance of grant at the beginning of the year.*	*Receipts during the year.*	*Total column (2) plus column (3).*	*Expenditure during the year.*	*Balance of grant at the end of the year.*
(1)	(2)	(3)	(4)	(5)	(6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I Communications					
II Education—					
(i) Elementary					
(ii) Education other than elementary.					
III Public Health—					
(i) Medical relief					
(ii) Water-supply and drainage ..					
(iii) Other purposes					
IV Other special purposes (to be specified).					
Total ..					

(6) *Loans Account.*

Heads. (1)	*Item of work for which loan was sanctioned.* (2)	*Number and date of the Government Order sanctioning the loan.* (3)	*Unspent balance of loan at the beginning of the year.* (4)	*Receipts during the year.* (5)	*Total, column (4) plus column (5).* (6)	*Expenditure during the year.* (7)	*Balance of loan at the end of the year.* (8)
GENERAL ACCOUNT.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I Management							
II Communications							
III Education—							
(i) Elementary							
(ii) Education other than elementary.							
IV Public Health—							
(i) Medical relief							
(ii) Water-supply and drainage.							
(iii) Other purposes							
V Remunerative enterprises—							
(1) Railways							
(2) Motor bus service							
(3) Markets, cart-stands and slaughter-houses.							
(4) Tree-planting							
(5) Land development ..							
(6) Other remunerative enterprises.							
Total ..							

(7) Loans Statement.

Heads.	Total loan taken.	Year in which taken	Other granting the loan.	Amounts of loan outstanding at the beginning of the year.	Terms of repayment and the annual instalments.	Amount repaid during the year. For interest.	Amount repaid during the year. For capital.	Balance of loan outstanding at the close of the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS. A. P.				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I Management								
II Communications								
III Education—								
(i) Elementary								
(ii) Education other than elementary.								
IV Public Health—								
(i) Medical relief								
(ii) Water-supply and drainage.								
(iii) Other purposes								

V Remunerative enterprise—								
(1) Railways								
(2) Motor bus service ..								
(3) Markets, cart-stands and slaughter-houses.								
(4) Tree-planting								
(5) Land development ..								
(6) Other remunerative enterprises.								
Total ..								

(8) *Investment Account.*

Head of account and the fund to which the investment appertains.	*Particulars of investments (whether in Government Securities, Saving Banks, etc.)*	*Opening balance.*	*Investments during the year.*		*Total investments including opening balance.*	*Investments sralized during the year.*		*Closing balance.*
		Face value.	*Actual Amount.*	*Face value.*	*Face value.*	*Face value.*	*Actual amount realized.*	*Face value.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.

(9) *Demand Collection and Balance Statement.*

Serial number and items.	*Demand.*			*Collections*			*Remissions.*	*Amounts written-off as irrecoverable.*	*Balance.*			*Remarks.*
	Arrears.	*Current.*	*Total.*	*Arrears.*	*Current.*	*Total.*			*Arrears.*	*Current.*	*Total.*	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
TAX RESOURCES.												
1. Property tax—												
(a) General												
(b) Water and drainage												
(c) Lighting												
(d) Railway												
(e) Education												
(f) Scavenging												
2. Profession tax—												
(a) General												
(b) Education												
3. Tax on carriages and animals ..												
4. Tax on carts												
5. Tax on servants												
6. Pilgrim tax												
7. Entertainments tax												
Total ..												

Non-Tax Resources.					
8 Ferry rents					
9 Charges for excess water					
10 Meter rents					
11 Sale of rubbish					
12 Licence fees					
13 Sale of medicines					
14 Sewage farm rents					
15 Fees for fairs					
16 Market fees					
17 Cart-stand fees					
18 Slaughter-house fees					
19 Fishery rents					
20 Warrant and distraint fees					
Total					
Grand total					

(10) *Slatement of liabilities and assets on 31st March* 195 .

Heads.	*Amount.*	*Heads*	*Amount.*
	RS.		RS.
LIABILITIES.		ASSETS.	
(i) Balance of loans—		(i) Closing balance—	
(a) From Government		(a) Cash	
(b) From public		(b) in Treasury	
		(c) In Bank	
Total		Total	
		(ii) Provident Fund— Investments	
		Total	

(10) *Statements of Liabilities and Assets on 31st March 195 —cont.*

Heads.	*Amount.* RS.	*Heads.*	*Amount.* RS.
(ii) Provident Fund—			
(*a*) Cash			
(*b*) Investments		(iii) Deposits—	
		(*a*) Current account with Treasury	
Total ..		(*b*) Land or other Securities	
		Total ..	
		(iv) Sinking Fund Investments	
(iii) Deposits		(v) Other Investments	
(iv) Funded capital of endowed institutions		(vi) Funded capital of endowed institutions—securities and landed property.	
(v) Cash balance of endowed institutions			
(vi) Cash balance of special accounts		(vii) Arrears of taxes	
(vii) Other amounts		(viii) Other assets	
		(ix) Advances recoverable—	
		(*a*) Permanent	
		(*b*) Other	
		Total ..	
Grand total ..		Grand total ..	

(11) *Statement furnishing particulars about each medical Institution.*

Head of account.	*Hospital at*		*Hospital at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Total*	
	For the month.	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month*
(1)	(2) RS.	(3) RS.	(4) RS.	(5) RS.	(6) RS.	(7) RS.	(8) RS.	(9) RS.	(10) RS.	(11) RS.	(12) RS.	(13) RS.	(14) RS.	(15) RS.	(16) RS.	(17) RS.	(18) RS.	(19) RS.
EXPENDITURE.																		
(i) Staff—																		
(*a*) Medical officers—																		
(1) Civil Assistant Surgeons.																		
(2) Civil Apothecaries and Sub-Assistant Surgeons.																		
(*b*) Medical practitioners.																		
(*c*) Nurses and midwives.																		
(*d*) Clerks and servants.																		
(*e*) Contribution for pension.																		
(*f*) Contribution for provident fund.																		
(*g*) Travelling allowances.																		

(11) *Statement furnishing particulars about each Medical Institution—cont.*

Head of account.	*Hospital at*		*Hospital at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Dispensary at*		*Total*	
	For the month.	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month*	*Up to the month*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*	*For the month.*	*Up to the month.*
(1)	(2) RS.	(3) RS.	(4) RS.	(5) RS.	(6) RS.	(7) RS.	(8) RS.	(9) RS.	(10) RS.	(11) RS.	(12) RS.	(13) RS.	(14) RS.	(15) RS.	(16) RS.	(17) RS.	(18) RS.	(19) RS.
EXPENDITURE—*cont.*																		
(ii) Contingencies ..																		
(iii) Repairs to buildings.																		
Total ..																		
RECEIPTS.																		
Hospital receipts ..																		
Net expenditure ..																		

STATION,

Date 19 . *Commissioner.* *Municipality.*

(12) *Abstract of Account Deposits in cash for the year* 195 —195 .

Receipts	RS. A. P.	Payments	RS. A. P.
Balance brought forward		1. Credited to Municipal Funds	
		2. Repaid to Renters	
		3. Do. to Contractors	
1. Deposits by Renters		4. Paid into Savings Banks	
2. Do. by Contractors		5. Repaid to other depositors	
3. Do. as Security by Municipal servants			
4. Other deposits under the Act or by-laws			
		Total ..	
		Balance * ..	
Total, Receipts ..			
Total, including Balance *		Total, including Balance ..	

* Details of balance.

[Year need not be given in the case of deposits lodged in Post Office Savings Bank and other securities.]

Class of Deposit.	*Amount.* RS. A. P.	*Year.*	*Remarks.*
Renters' deposits			
Contractor's deposits			
Other deposits (to be specified)—			
Total ..			

(13) *Abstract of Account of security and other Deposits not in cash for the year* 195 —195 .

Receipts	RS. A. P.	Payments	RS. A. P.
Balance brought forward		1. Credited to Municipal Funds	
1. Deposits by Renters		2. Returned to Renters	
2. Do. by Contractors		3. Do. to Contractors	
3. Do. as Security by Municipal servants.* ..		4. Do. to Municipal servants	
Total ..		Total ..	
		Balance † ..	
Total, including Balance ..		Total, including Balance ..	

* Personal securities should not be shown in this statement.

† Details of balance.

Name of Security deposit.	*Municipal employees.*	*Others.*	*Total.*	*Remarks—Particulars of the parties should be given in this column.*
	RS. A. P.	RS. A. P.	RS. A. P.	
Total ..				

M.M.—36A

(14) *Abstract of account of Provident Fund transactions for the year* 195 —195 .

		Cash.	*Investment.*
		RS. A. P.	RS. A. P.
Opening balance	Treasury		
	Post Office Savings Bank		
Receipts—Contributions by Municipal servants			
Do. from Municipal Funds Bonus			
Interest realized on investments			
Miscellaneous receipts			
	Total		
Charges			
Balance	Treasury		
	Post Office Savings Bank		
	Total		

(15) *Abstract of transactions under Advances.*

	RS. A. P.
(1) Total amount outstanding at the beginning of the year	
(2) Amount advanced during the year	
Total	
(3) Amount adjusted during the year—	
(*a*) On account of advances made during the year	
(*b*) On account of advances made during the previous years	
Balance outstanding at the end of the year*	
Total	

* Details of Balance.

(15) *Abstract of transactions under Advances*—cont.

[Years need not be given in the case of permanent advances. These should be entered first under a separate heading.]

Years.	*Particulars.*	*Amount.*	*Years.*	*Particulars.*	*Amount.*
		RS.			RS.

STATION,
Dated 195 .

Commissioner. *Municipality.*

(16) *Statement showing the finacnial position of .. Municipal Councils for the four years ending with the Current year.*

Part I.—Account of Receipts and Expenditure of the General and Special Service Accounts—Ordinary.

A. General Account.

Receipts.	*Total receipts (for four years separately).*				*Deduct* — *Receipts from endowments (for four years separately).*				*Deduct* — *(a) Special Government grants (for four years separately).*				*Net receipts available for ordinary expenditure (for four years separately).*			
	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5	195 —5
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. General Taxation and Miscellaneous revenues.																
II. Management																
III. Communication																
IV. Education other than Elementary.																
V. Public Health																
VI. Remunerative enterprises ..																
VII. Investments realized																
Total ..																

Expenditure.	*Total expenditure (for four years separately).*															
					Deduct.											
					Expenditure from endowments (for four years separately).				*(a) Expenditure from special Government grants (for four years separately).*				*Not expenditure incurred from ordinary receipts (for four years separately).*			
	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.	195 —5.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Deduct—Contribution from General Accounts to— [to be shown in columns (2) to (5) and (14) to (17)—																
(1) Lighting Account—Ordinary.																
(2) Elementary Education Account—Ordinary.																
(3) Water and Drainage Account—Ordinary.																
Net total																
I. Management																
II. Communications																
III. Education other than elementary.																
IV. Public Health																
V. Remunerative enterprises account.																
VI. Investments made																
Total ..																

NOTE.—(*a*) In columns (10) to (13), only the receipts from grants of special nature or the expenditure therefrom on the case may be should be shown. Ordinary recurring grants such as for the maintenance of roads, etc., or the expenditure therefrom as the case may be should be included in columns (2) to (5) and not shown in columns (10) to (13).

Part I—Accounts of Receipts and Expenditure of the General and Special Service Accounts—Ordinary—*cont.*

Special Service Accounts—Receipts.

Name of account.	Total Receipts including contribution from General Account—Ordinary (for four years separately).				*Deduct.* Endowments (for four years separately).				*Deduct.* (b) Special Government grants (for four years separately).				*Deduct.* Special contributions (for four years separately).				Net Receipts from special taxation and receipts under the account (for four years separately).			
	Actuals, 195 –5.	Actuals, 195 –5.	Revised estimate, 195 –5.	Budget Estimate, 195– 5.	Actuals, 195 –5.	Actuals, 195 – 5.	Revised estimate, 195 – 5.	Budget estimate, 195 – 5.	Actuals, 195 5.	Actuals, 195 –5.	Revised estimate, 195 –5.	Budget estimate, 195 –5.	Actuals, 19 5– 5.	Actuals, 195 –5.	Revised estimate, 195 – 5	Budget estimate, 195– 5.	Actuals. 1955.	Actuals, 195 – 5.	Revised estimate, 195 –5.	Budget estimate, 195 – 5.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Lighting Account ..																				
Elementary Education account.																				
Water-supply and Drainage Account.																				
Town-planning Fund Account.																				

Special Service Accounts—Expenditure.

Name of account.	Total expenditure (for four years separately).				Deduct. Expenditure from endowments (for four years separately).				(b) Expenditure from special Government grants (for four years separately).				Expenditure from special contributions.				Net expenditure from taxation and receipts other than endowments and special contributions and special Government grants (for four years separately).			
	Actuals, 195 -5.	Actuals, 195 -5.	Revised estimate, 195 -5.	Budget estimate, 195 -5.	Actuals, 195 -5.	Actuals, 195 -5.	Revised estimate, 195 -5.	Budget estimate, 195 -5.	Actuals, 195 -5.	Actuals, 195 -5.	Revised estimate, 195 -5.	Budget estimate, 195 -5.	Actuals, 195 -5.	Actuals, 195 -5.	Revised estimate, 195 -5.	Budget estimate, 195 -5.	Actuals,195 -5.	Actuals, 195 -5.	Revised estimate, 195 -5.	Budget estimate, 195 -5.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Lighting account ..																				
Elementary Education account.			..	..	..	..	..													
Water-supply and Drainage account.																				
Town-planning Fund account.																				

NOTE.—(b) Only grants of a special nature and the expenditure therefrom should be shown in this column. Ordinary recurring grants such as for the maintenance of elementry schools should not be shown in these columns but should be included in columns (2) to (5).

Part II.—Particulars of the net surplus or deficit under General Fund (for four years separately).

	RS.	RS.	RS.	RS.
(*a*) Net total receipts under A. General Account—Ordinary—[vide columns (14) to (17) of Part I].				
(*b*) Net total expenditure under A. General Account—Ordinary—[vide columns [14) to (17) of Part I].				
(*c*) Difference [(*a*)—(*b*)]				
(*d*) Capital expenditure admissible [10 per cent of the surplus under (*a*)].				
(*e*) Actual capital expenditure under all accounts incurred from the general account of the local body.				
(*f*) Opening balance under A. General Account—Ordinary				
(*g*) Closing balance under A. General Account—Ordinary				
(*h*) Minimum closing balance *				
(*i*) Deficiency in the closing balance				

*The minimum closing balance required is 5 per cent of the gross receipts under A. General Account, exclusive of endowments and special Government grants and special contributions.

APPENDIX VI.

Administration Report.

[Vide instruction (83) in Chapter II]

SUMMARY.

Report Proper.	*Enclosures.*
I. Constitution and management.	
1 Jurisdiction	....
2 Personnel	I-A.
(*a*) The Council.	
(*b*) Directing officers.	
3 Elections	I-B.
4 Meetings	....
5 Committees	....
6 Management	....
II. Communications.	
7 Establishment	....
8 Roads, bridges, ferries and buildings	....
(*a*) Roads	II-A.
(*b*) Bridges, causeways and culverts	II-B.
(*c*) Ferries	....
(*d*) Departmental buildings	....
9 Rest houses, choultries and water-sheds	....
(*a*) Rest-houses	II-C.
(*b*) Choultries and water-sheds	II-C.
10 Tools, plant and stores	II.
11 Lighting	II-D.
III. Education.	
(i) Elementary Education.	
12 Adequacy and Education facilities	III-A and III-B.
13 Strength and efficiency	III-C-F.
14 Staff	III-G.
15 Accommodation and equipment	III-H.
16 The Elementary Education Fund	III-I.
(ii) Secondary Education.	
17 Adequacy and strength	III-J.
18 Efficiency	III-K.
19 Staff	....
20 Accommodation and equipment	....
21 Finance	III-L.
(iii) Special Schools, etc.	
22 Special schools, public libraries, etc.	....
IV. Public Health.	
(i) Medical Relief.	
23 Adequacy	IV-A.
24 Patients	IV-A.
25 Accommodation and equipment	....

IV.—*Public Health*—cont.

(ii) Preventive Medicine.

Report proper.	*Enclosures.*
26 Organization and staff	....
27 Birth-rate and maternity relief	IV-B.
28 Death-rate, epidemic and endemic diseases	IV-C & D.
29 Sanitation—	
(a) Conservancy	IV-B.
(b) Food adulteration, etc.	....
(c) Dangerous and offensive trades	....
(d) Fairs and festivals	....
30 Water-supply—	
(a) Piped or protected water-supply	....
(b) Other sources of drinking water	IV-F & G
31 Drainage	....

(iii) Public Health (Miscellaneous).

32 Public Health and Safety (Miscellaneous)	....

V. Remunerative Enterprises.

33 General	....
34 Transport	....
35 Markets, etc.—	
(a) Markets	V-A.
(b) Cart-stands	V-B.
(c) Bus-stands	V-B.
(d) Slaughter-houses	V-B.
(e) Factories and industries	....
36 Tree-planting	....
37 Land Development—	
(a) Town-Planning Act	....
(b) Other Land Exploitation	....
38 Other remunerative enterprises	....

VI. General Revenues.

39 The Revenue Account.	....
40 Incidence	VI-A.
41 Demand, collection and balance	VI-B.

VII. Financial position.

42 General—Cash transactions, etc.	VII-A and VII-E.
43 Ordinary resources	VII-B.
44 Capital expenditure	....
45 Debt	VII-C.
46 Investments	VII-D.
47 Audit	....
48 Assets and liabilities	....
49 General remarks	....

ADMINISTRATION REPORT OF THE MUNICIPALITY FOR THE YEAR 19 -19 .

A. THE REPORT PROPER.

I.—CONSTITUTION AND MANAGEMENT.

1. Jurisdiction—

(i) The area of the Municipality as on 31st March (in square miles).

(ii) Changes in the jurisdiction of the municipality in division of wards ; population.

(iii) The working of the ward system.

2. Personnel—

(*a*) The Council—

Any changes in the sanctioned strength or in the number of reserved and non-reserved seats.

Representation of backward classes, minorities, and women.

(*b*) Directing officers—

(i) Chairman, name of Chairman. No confidence motions, if any. Travelling allowance drawn, if any.

(ii) Vice-Chairman. Delegations, if any, made by Chairman.

(iii) Whether election of chairman or vice-chairman was contested or disputed.

(iv) Commissioner—when appointed, his name and his work, and Manager.

3. Elections—

(i) The education of the electorate and the amount of interest taken by the latter in the elections. Agency for elections and its work.

(ii) Elections expenditure—Cost of preparing electoral rolls and conduct of elections.

(iii) Elections disputes, if any.

NOTE.—Necessary particulars should be obtained from the Inspector of Municipa Councils and Local Boards.

(Enclosure I-B)

4. Meetings—

(i) Regularity in the holding of meetings. Attendance of members at meetings. Meetings adjourned for want of quorum.

(ii) Promptitude or otherwise in the disposal of the business entered in the agenda. Meetings adjourned for want of time.

(iii) The working of the rules of procedure.

(Enclosure I-C.)

5. Committees—

The number of—

(i) Standings;

(ii) ad hoc; and

(iii) ward committees and general summary of their work. Name the most energetic and the most slack amongst the committees and the types of committees most favoured by the Councillors.

(iv) Joint Committees, if any, and the work done by them.

6. Management—

The actual cost of each establishment as compared with the maximum limit prescribed in the rules. Expenditure incurred in connection with the deputation of members and payment of subscriptions to conferences, etc. A review on the working of the rules relating to punishments and appeals of officers and servants may also be added.

Expenditure incurred on printing.

II. COMMUNICATIONS.

7. Establishments—

Engineers and overseers, their qualifications and work. Any special staff employed. Expenditure should be compared with the maximum limit prescribed.

8. Roads, bridges, ferries and buildings—

(*a*) Roads—

(i) Classes of roads and streets.

Length and expenditure on trunk roads, if any. Name of principal through roads—

(1) Trunk roads.

(2) District roads.

(ii) Metal used, its suitability.

The condition and accessibility of quarries.

The lead from quarry to road side.

The proportion of expenditure on railway freight to total expenditure on collection of metal in places where metal it to be carried by rail.

Detailed informations to be given on the following points :—

(1) Total length of roads, maintained by the Municipal Councils;

(2) Respective lengths of dustless surfaced, metalled, gravelled, earthern roads, etc. [total to totally with (*a*)] ;

(3) The lengths of roads renewed and patched repaired separately out of the total length given at (*a*) above ;

(4) The expenditure on the maintenance of roads, etc.;

(5) Whether a programme has been drawn up for metalling unmetalled road ;

(6) Length of roads within municipal limits maintained by the Highways Department.

(iii) Adequacy, especially in width of busy through routes. Sufficiency of width and control of encroachments on roads. The condition of roads and remarks of inspecting officers. The control of traffic on busy thoroughfares and the working of by-laws framed therefor.

(iv) Receipts from taxes on vehicles and animal and contributions received from Government under Motor Vehicles Taxation Act.

(v) Percentage of expenditure on roads to budget estimates.

(vi) Contribution received from District Boards.

(Enclosure II-A.)

(*b*) Bridges, causeways and culverts—

(i) Major works, if any. Estimated cost of each, amount sent up to end of previous year, during year under report yet to be spent. Name also the road and class of road on which each major work is situated.

(ii) Minor works.—Number of bridges, culverts, etc., constructed or improved.

Amount spent on—

(*a*) new works.

(*b*) repairs.

(iii) Capital, how raised.

(Enclosure II-B.)

(*c*) Ferries—

Receipts and charges. Rates of fees. Methods of collection. Conveniences afforded.

(*d*) Departmental Buildings—
Any works of improtance undertaken in the year.

9. (*a*) Rest houses—
(i) New rest houses, rest houses abandoned. Nature of accommodation.

(ii) Gross cost of maintenance.
Capital expenditure.

(*b*) Choultries and water-sheds—
(i) New choultries, choultries abandoned. Classes accommodated in choultries.

(ii) Gross cost of their maintenance.
Net cost of their maintenance.

Endowments, if any for choultries and water-sheds; their condition.

Cost of free feeding, if any, and number of persons fed.

(Enclosure II-C.)

10. Tools, plant and stores—

(i) Total ordinary expenditure on tools, plant and stores.

The proportion of such expenditure to the total expenditure on communications excluding lighting.

(ii) Capital expenditure in the year such as purchase of steam-roller, etc., and how it was financed.

Steam-rollers ; net cost of maintenance and how it compares with work done by ordinary rollers.

Lorries, if any.

Depreciation of steam-rollers and lorries.

11. Lighting—

Increase or decrease in number of lights ordinary and high power and in cost of lighting. High power lamps, if any.

Special schemes for lighting, such as electric installation.

(Enclousre II-D.)

III. Education.

(i) *Elementary Education.*

12. Adequacy of education facilities—

(i) Estimated number of children of school-age in area of each sex and number yet to be provided for.

Total number of schools at beginning and close of year and total average strength in all schools.

(ii) Number and percentage attending municipal schools.

(iii) Number and proportion of children attending from outside the jurisdiction of the municipality.

(iv) Information regarding introduction and working of compulsory education scheme.

Report on the medical inspection of schools.

(Enclosures III-A and III-B.)

13. Strength and efficiency—

(i) Number of municipal schools at beginning and close of year and average strength, of such schools, and its percentage to total average strength.

Explanation for rise or fall on previous year.

(ii) Proportion of average attendance to average strength.

Number of schools teaching up to—

(a) Class V.

(b) Class IV.

(c) Others.

(iii) Proportion of the total number of pupils attending schools in each class.

Improvement or deterioration in this respect as compared with the previous year.

(iv) Provision made for backward classes.

(Enclosure III-C-F.)

14. Staff—

Proportion of trained teachers in municipal schools.

The conditions of their service, salaries and efficiency. Steps taken to train untrained teachers. Stipends paid to them and their entertainment in municipal school.

(Enclosure III-G.)

15. Accommodation and equipment—

Cost of maintenance per building owned by the council compared with the rent per building hired by the council.

Adequacy of air, light and playground.

(Enclosure III-H.)

16. The Elementary Education Fund—

(i) The proportion of the total expenditure on elementary education borne out of municipal resources including both education tax and general revenues and Government grants.

(ii) the cost per pupil rise or fall on previous year; explanation of variations.

(iii) Relations with the District Educational Council.

(iv) Inspection of municipal educational institutions by the Commissioner—

(*a*) The number of surprise visits made by the commissioner to each of the municipal elementary schools;

(*b*) Steps taken to see whether action was taken on the notes of inspection left by the Commissioner.

(Enclosure III-I.)

(ii) *Secondary Education.*

17. Adequacy and strength—

(i) Names of secondary schools in the municipal area. Number of pupils in secondary department of all secondary schools per 10,000 of the population.

(ii) Highest forms in each.

(iii) Number and strength of the secondary department in municipal secondary schools compared with the total number and strength of secondary departments in all secondary schools.

(iv) Co-ordination with other schools and result of medical inspection of schools.

(Enclosure III-J.)

18. Efficiency—

(i) Proportion of average attendance to average strength in municipal institutions.

(ii) Strength of each form; strength of primary departments.

(iii) Number of students from outside municipal jurisdiction.

(iv) Number of girls in the secondary department. Number of children belonging to backward classes in the secondary department.

(v) Number of students sent up for the S.S.L.C. Examination in March and the number of students who came out successful-school war details should be given. Remarks of Inspecting Officers.

(Enclosure III-K.)

19. Staff—
Number, qualifications, pay and conditions of service of teachers in municipal secondary schools.

20. Accommodation and equipment—

(i) Buildings, air, light, space and apparatus.

(ii) Provision for physical culture, play grounds.

(iii) Hostels, kind, number of students lodging in hostels, average cost per inmate for boarding and lodging.

21. Finance—
Net cost. Cost per pupil.

(Enclosure III-L.)

(iii) and (iv) Special schools, public libraries, etc.

22. Special schools, public libraries, etc.—

A brief account of the character and working of such institutions, if they exist, and of their receipts and expenditure.

Scout activities may be mentioned.

Public Radios.

IV. Public Health.

(i) *Medical Relief.*

23. Adequacy—
(i) Number and names of medical institutions in the town. Any taluk headquarters, institutions.

(ii) Staff in municipal institutions.

(iii) Special arrangements for women and children.

(iv) Stipends, granted for training medical officers, nurses, midwives, compounders, etc., and provision made for employment of stipends.

(Enclosure IV-A-I.)

24. Patients—
Cost per patient.

(Enclosure IV-A-2.)

25. Accommodation and equipment—
(i) Character and suitability of buildings. State what steps are taken for equipping dispensaries with emergency wards where necessary.

(ii) Adequacy of equipment, subordinate staff.

(iii) Remarks of inspecting officers.

(iv) Capital expenditure and how it was financed.

(ii) *Preventive Medicine.*

26. Organization and staff—

Health officers and Sanitary Inspectors—Their cost—Relations with District Boards and other local bodies.

Propaganda. Voluntary work done. Health and Welfare Organization.

National health and baby week celebrations.

27. Birth-rate and maternity relief—

(i) Birth registration and Birth-rate—Explain any anomalies.

(ii) Number, work and efficiency of midwives, (*a*) municipal, (*b*) Other.

(iii) Percentage of recorded births attended by qualified midwives.

(iv) Steps taken by municipal council to improve quality of work done by dhais.

(v) Infant mortality, voluntary associations, viz., Health and Welfare Association, Baby Nursing Home, etc., Propaganda, the framing and working of by-laws, Health visitors—their training and work.

(vi) Maternity and child welfare centres—

Number working, number in existence and number opened during the year. Nature of work done at each centre. Manner in which the scheme is financed.

(Enclosure IV-B.)

29. Death-rate, Epidemic and Endemic Diseases—

(i) Note variations from figures for previous year and average of previous quinquennium and causes of variations.

(ii) The rate per mile of deaths from (*a*) fevers, (*b*) diarrohea and dysentery, and (*c*) respiratory diseases should be worked out and compared with the rates for the Presidency given in Director of Public Health's latest annual report. The steps taken to trace out the causes of rates above the average should be stated.

(iii) Sources of cholera infection and preventive measures taken.

(iv) Preventive measures taken in regard to smallpox.

Vaccination, number of vaccinators, number of successful (Primary and Secondary) cases vaccinated per mille of population.

Number of successful revaccinations. Steps taken to encourage revaccination.

(v) Sources of plague infection, if any, and centres of highest incidence.

Preventive measures, (*a*) seasonal, (*b*) permanent, taken in regard to plague.

(vi) Steps taken to ascertain places of highest incidence of malaria, to trace out sources of infection and eradicate them.

(vii) Incidence and treatment of hookworm. Results obtained.

(viii) By-laws and their working.

(Enclosures IV-C and D.)

29. Sanitation—

(*a*) Conservancy—

(i) Public Conservancy; Public latrines; Methods of disposal of (*a*) filth, (*b*) rubbish and (*c*) sullage; and amounts realised.

Conservancy plant; capital expenditure; conservancy depreciation fund; the working of by-laws.

(ii) Proportion of houses without latrines and of those conserved to total number of houses.

(iii) Number of houses.

(Enclosure IV-E.)

(iv) Steps taken to manufacture compost, and

(v) Quality of compost manufactured and sold and the income realised during the year.

(*b*) Food adulteration, etc.—

(i) Steps taken to control food adulteration by means of licensing of hotels, food supplies, sweet-meat shops, etc., whether the Food Adulteration Act has been extended to the municipality, if so, the action taken under the Act to ensure purity of food.

(ii) Conditions of licence and their enforcement.

(iii) The working of by-laws.

(*c*) Dangerous and offensive trades—

(i) Steps taken to locate dangerous and offensive trades with reference to density of population, convenience of the communities concerned.

(ii) Licences; conditions of licence.

(iii) By-laws.

(iv) Efficiency of the action taken by the municipality to control such trades.

(*d*) Fairs and festivals—

(i) Principal fairs and festivals and dates of such festivals; estimated number of persons attending from outside; character of special arrangements made for the health and comfort of such persons.

29. Sanitation—*cont.*

(*d*) Fairs and festivals—*cont.*

(ii) Joint committees, their constitution and work and co-operation of temple authorities, if any.

Cost of special arrangements.

(iii) Receipts from—(1) Pilgrim tax, (2) Fees, (3) Contribution under section 156, (4) Government grants and (5) The net cost of the arrangements made.

(iv) The results of the arrangements made; public health during the fair or festival.

30. Water-supply—

(*a*) Piped or protected water-supply—

(i) Nature of installation and extent of service.

(ii) New works and the expenditure thereon and how the latter was financed.

(iii) Efficiency of filtration arrangements, if any. Reports of the purity or otherwise of the water supplied.

(iv) Cost of maintenance.

(v) Quantity supplied and cost per 1,000 gallons.

(vi) Check on wastage—

Number of house connexions metered and unmetered; free allowance, arrangement for insisting on meters; municipal or private ownership of meters. Revenue realised from excess water consumption, working of by-laws.

(*b*) Other sources of drinking water.

(Enclosures IV-F and IV-G.)

31. Drainage. (Enclosures IV-F and IV-G.)

(iii) *Public Health* (*Miscellaneous*).

32. Public Health and Safety (Miscellaneous)—

Measures taken for fire protection.

Prevention of rabies; Destruction of stray dogs.

V. Remunerative Enterprises.

33. General—Examination of the possibility of loans for development of enterprises being met from recurring surplus of income over expenditure.

34. Transport, motor bus services, licences to play for hire—

Number running.

35. Markets, cart-stands, bus-stands and slaughter-houses, etc.—

Year.	Gross receipts (Ordinary) from					
	Markets.	Cart stands.	Bus stands.	Slaughter houses.	Tree planting.	Pounds.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
195 5						
195 5						
195 5						

(*a*) Markets—

(i) Municipal markets. Number—Weekly and daily.

(ii) Receipts and charges and surplus and what is done with latter.

(iii) Improvements needed; possibilities of development, future policy.

(iv) Private markets; number; estimated receipt of licence fees realized. Enforcement of conditions of licence.

(Enclosure V-A.)

(*b*) Cart-stands—

(i) Municipal cart-stands; number.

(ii) Receipts and charges and surplus and what is done with latter.

(iii) Possibilities of development. Future policy as to (*a*) creation of new cart-stands, (*b*) provisions of additional amenities in existing cart-stands.

(iv) Private cart-stands; number; net revenue from licence fees; enforcement of conditions of licence.

(*c*) Bus-stands—

Number and income.

(*d*) Slaughter-houses—

(i) Public slaughter-houses, number; net revenue.

(ii) Private slaughter-houses, number; net revenue from licence fees. Enforcement of conditions of licence.

(Enclosure V-B.)

(*e*) Factories and industries—

Control exercised.

36. Tree-planting and Parks—

(*a*) The number and names of trees planted;

(*b*) The number of plants surviving;

(*c*) Whether a programme of tree-planting has been drawn up and is being carried out;

(*d*) Possibilities of development; outlay on avenues, if any;

(*e*) Staff employed; any programme drawn up; results of any avenue schemes undertaken; nurseries;

(*f*) Number of public parks and gardens maintained and name, if any;

(*g*) Expenditure incurred on their maintenance—cost of staff and other items separately;

(*h*) Income, if any, derived from them and the source from which the net expenditure is met; and

(*i*) Proposal, if any, to open new parks or gardens.

37. Land Development—

(*a*) Town-Planning Act—

(i) Work of the Town-Planning Committee and action taken under the Town-Planning Act.

(ii) Whether the town has been surveyed. Name the areas of densest population. What steps are being taken to carry out a civic survey—Vide G.Os. No. 1294 M., dated 17th September 1920, and No. 21 M., dated 4th January 1921, and to prepare data for 'zoning' the town.

(iii) List of town extension schemes, each item to be dealt with in order.

(iv) List of town improvement schemes, each item to be dealt with in order.

(v) Policy regarding disposal of sites; whether auctioned freehold or occupied on rentals with or without premia.

(*b*) Other land exploitation—

(i) Roadside stalls and leases, licences for temporary and unobjectionable encroachments, etc.

(ii) Number of encroachments pending at beginning and close of year; number received during the year and number disposed of.

Encroachments—

(*a*) number of encroachments inspected by the commissioner;

(*b*) number of encroachments disposed of under the following categories :—(i) licensed; (ii) leased; (iii) ignored; (iv) assigned and (v) evicted.

38. Other remunerative enterprises, if any—

Funds.

VI. General Revenues.

39. The Revenue Accounts—

Rates of taxes, the general position of the Revenue Account in the year.

Cost of collection audits percentage to gross receipts.

40. Incidence—

Compare the incidence in the year with that of the previous year and the Presidency average.

Buildings—Number of buildings assessed; assessment per building.

Lands—Extent of land assessed in acres; assessed per acre.

Note.—Incidence should be calculated on (current demand).

(Enclosure VI-B.)

VII. Financial Position.

42. General—

(i) The year's cash transactions.

(ii) Gross opening and closing balances. Give separately the balances pertaining to the Elementary Education, Water-supply and Drainage, Remunerative enterprises, Endowments and Contributions, Government grants and Loans accounts and the net balance in the Revenue Account.

(iii) Ways and means during the year. Overdrawals, if any.

(Enclosures VII-A and VII-E.)

43. Ordinary resources—

Total ordinary expenditure on the services; from what sources financed. Necessity and propriety of appropriations from one account to another. Amount of (*a*) Provincial grants and (*b*) Endowments and contributions spent on each of the main services and its percentage to the total expenditure on those services. Grants received. Extraordinary items of expenditure, if any, incurred.

(Enclosure VII-B.)

44. Capital expenditure—

Total expenditure, amount met from loans, other capital receipts, Government grants and municipal funds.

45. Debt—

Debt at beginning of year, incurred during year, repaid during year and balance at close of year.

Distinguish between debt incurred for developing revenue-yielding assets and other debt.

Total amount paid by way of interest on debt, on account of arrears of previous year, for year under report.

(Enclosure VII-C.)

46. Investments—

(Enclosure VII-D.)

47. Audit—

Examiner's inspection remarks, surcharges, if any.

48. Assets and liabilities—

Number and amount of bills pending payment at the end of the year.

49. General remarks—

References to visit of distinguished persons. Relationship between Commissioners and the council, etc.

______________________________MUNICIPALITY.

ADMINISTRATION REPORT.

PART II.—STATISTICAL ENCLOSURES.

GENERAL INSTRUCTIONS.

1. Financial figures should be rounded off to the nearest rupee.

2. Annual figures, where they have to be given for more than one year, should be entered in descending order, the latest year first and the earliest year last.

3. Figures for the years other than that under report should be written in red ink.

4. Where the printed form is found insufficient, additional sheets neatly ruled should be attached.

APPENDIX.

I-A.—Personnel.

Year.	Population (last Census)	Number of wards.	Sanctioned strength. Reserved.		Non-reserved.	Total.	Actual strength on 31st March 19 .					Whether there is a Commissioner for the Municipality.
			Scheduled Castes.	Women.			Year.	Scheduled Castes.	Women.	Others.	Total.	
(1)	(2)	(3)	(4)	(5)	6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
19 — ..												
19 — ..												

NOTE.—In columns (9) and (10) separate figures should be furnished as to the number of persons occupying reserved seats and the numbers of persons filling non reserved seats.

I-B.—Elections.

Year.	Total number of Elections.		Number of non-contested Elections.		Contested Elections. Number of vacancies involved.		Contested Elections.				Remarks.
	Reserved.	Non-reserved.	Reserved.	Non-reserved.	Reserved.	Non-reserved.	Number of candidates.	Total number of voters.	Number who polled.	Percentage of column (10) to column (9).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
19 — ..											
19 — ..											

I-C.—Meetings.

Year.	Number of meetings.			Average percentage of members present at each meeting to the sanctioned strength.
	Convened.	Adjourned for want of quorum.	Adjourned for want of time for other reasons.	
(1)	(2)	(3)	(4)	(5)
19 —				
19 — .. — ..				

II-A.—Roads.

Year.	Miles newly opened.	Total mileage at the end of the year.					Expenditure during the year.									
							New construction.				Maintenance.					
		Concrete.	Bituminous or tarred.	Water-bound macadam and pavements with brick and stones.	Any other type.	Total [columns (3) to (6)].	Concrete.	Bituminous or tarred.	Water-bond macadam and pavements with brick and stones.	Any other type.	Concrete.	Bituminous or tarred.	Water-bound macadam and pavements with brick and stones.	Any other type.	Total cost of maintenance [columns (12) to (15).]	Cost of maintenance per mile.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
19																
19																
19																

NOTE.—In case expenditure on different types of roads cannot be separated approximate figures may be indicated in columns (8) to (15).

II-B.—Bridges, Causeways and Culverts.

Year.	Amount spent on construction or improvements.			Amount met from			
	Bridges and causeways.	Culverts.	Total.	Endowments and contributions.	Government grants.	Loans.	General account.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19 —							
19 —							

II-C.—Rest-house and Choultries.

Year.	Rest house.				Choultries.			
	Number.	Receipts.	Charges.		Number.	Receipts.	Charges.	
			Ordinary.	Capital.			Ordinary.	Capital.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
19 —								
19 —								

II-D.—Lighting.

Year.	Number of lights.					Total cost of lighting.			Cost per light.		
	Ordinary.	High power.	Electric.	Total.	Per mile of road.	Ordinary.	High power.	Electric.	Ordinary.	High power.	Electric.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
19 —											
19 —											

III-A.—Adequacy—All Schools.

Year. (1)	Total number of children of School-age in all schools. Elementary schools. (2)	Elementary Department of secondary schools. (3)	*Deduct* number attending from outside municipal limits. (4)	Total number of children in municipal limits. (5)	Total number of children of school-age in all municipal schools coming from inside municipal limits. (6)	Percentage of column (6) to column (5). (7)	Estimated number of children of school-age in municipal area. (8)	Estimated number of children of school-age unprovided for. (9)	Percentage of column (9) to column (8). (10)	Number of schools per mile of total population. (11)
19										
Boys ..	..									
Girls ..	..									
19										
Boys ..	..									
Girls ..	..									
19										
Boys ..	..									
Girls ..	..									

NOTE.—(1) In columns (2) to (6) the strength on 31st March of the year should be given.

(2) The figure in column (2) should include the number of children studying in the elementary schools attached to training and other special schools.

" **Statement III-B.** [Omitted.] "

III-C.—Number and strength of Municipal Elementary Schools.

Year.	Number of Schools.			Strength on 31st March.			Average daily attendance.	Percentage of average daily attendance to total strength.	Percentage of increase in strength.	
	Teaching above class IV.	Teaching up to Class IV.	Not teaching up to class IV.	Boys.	Girls.	Total.			Boys.	Girls.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
19 — ..										
19 — .										
19 — ..										

Statement III-D. [Omitted.]

III-E.—Municipal Elementary Schools—Boys by Classes.

Year.	First class.		Second class.		Third class.		Fourth class.		Classes above Fourth.	
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
19 — ..										
19 — ..										

NOTE.—(1) Class-war details should be given for the number of boys shown in column (5) of Statement III-C.
(2) In columns (2), (4), (6), (8) and (10) the strength on 31st March of the year should be given.

III-F.—Municipal Elementary Schools—Girls by Classes.

Year.	First class.		Second class.		Third class.		Fourth class.		Classes above fourth.	
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
19 — ..										
19 — ..										

NOTE.—(1) Class-war details should be given for the number of girls shown in column (6) of Statement III-C.
(2) *See* footnote (2) to Statement III-E.

III-G.—Municipal Elementary Schools—Staff.

Year.	Number of trained teachers.	Number of untrained teachers.	Total.	Total salary paid.	Average salary per teacher.	Number of pupils per teacher.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
19 — ..	..					
19 — ..	..					
19 — ..	..					

III-H.—Municipal Elementary Schools—Buildings.

Year.	Number of municipal schools.	School Buildings.			
		Owned by Council.	Rented.	Maintenance charges of column (3).	Rent paid for column (4)
(1)	(2)	(3)	(4)	(5)	(6)
19 — ..	..	..			
19 — ..	..	..			
19 — ..	..	..			

III-I.—Elementary Education Fund.

Year.	Receipts—Ordinary.									Receipts—Capital.									
	Opening balance.	Education tax.	School fees and other receipts.	Endowments and contributions.	Government grants. Section 37.	Government grants. Proviso to Section 37.	Contribution from general account.	*Deduct* amount transferred to Capital.	Total, ordinary receipts.	Endowments and contributions.	Government grants.	Loans.	Contributions from general account.	*Add* amount transferred from ordinary.	Total, capital receipts.	Total, ordinary expenditure.	Cost per pupil.	Total, capital expenditure.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
19 — ..																			
19 — ..																			
19 — ..																			

III-J.—Secondary Schools—Strength.

Year.	Number of schools.		Strength in Municipal Secondary School.				Strength of Secondary Department in other Schools in the Municipality.		Number in secondary Department in all schools.		Proportion per 10,000 of the population to totals of columns (10) and (11).
			Elementary Department.		Secondary Department.						
	Municipal.	Other.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
19 - ..											
19 - ..											
19 - ..											

NOTE.—In columns (4) to (11) the strength on 31st March of the year should be given.

III-K.—Strength—Municipal Secondary Schools—By Forms.

Year.	Name of school.	Number and Percentage in each form.												Total.
		I Form.		II Form.		III Form.		IV Form.		V Form.		VI Form.		
		Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
19 – ..														
19 – ..														
19 – ..														

NOTE.—In the statement the strength on 31st March of the year should be given.

III L.—Municipal Secondary Schools—Finance.

Year.	Running charges.	Interest on and repayment of the debt.	Total ordinary charges.	Cost per pupil.	Income from fees.	Other service receipts.	Net cost column (4) *minus* columns (6) and (7).	Endowments and contributions.	Government grants.	Net cost to Municipal Council, column (8) *minus* columns (9) and (10).	Capital.	
											Expenditure.	Receipts.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
19 – ..												
19 – ..												
19 – ..												

IV-A.—Adequacy.

Year.	Number of hospitals and dispensaries.			Number treated in municipal institutions.						Daily average treated.	Daily average attendance.	Net cost (ordinary) of municipal institutions.	Cost per patient.
				In patients.		Out-patients.		Total.					
	Municipal.	Government.	Others.	From municipal limits.	From outside municipal limits.	From municipal limits.	From outside municipal limits.	From municipal limits.	From outside municipal limits.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
19 – ..													
19 – ..													
19 – ..													

NOTE.—(1) In columns (5) to (10) should be entered the number of "patients treated" and not "daily attendance".
(2) The statistics for each municipal institution should be given separately.

IV-B.—Birth-rate and Maternity Relief.

Year.	Total number of births registered.	Rate per mile of population.	Number of births estimated on the Presidency average birth-rate.	Number of qualified midwives.		Total number of births attend d by qualified midwives.			Outturn per municipal midwife.	Percentage of births in column (9) to births in.		Infantile Mortality per mille of births according to		Deaths from child-birth.
				Municipal.	Other qualified.	Municipal.	Other qualified.	Total.		Column (2).	Column (4).	Column (2).	Column (4).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(1
19 – ..														
19 – .														
19 – ..														

IV-C.—Death-rate and Epidemics.

Year.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery.	Respiratory diseases.	Influenza.	Rabies.	All other causes.	Total.	Death-rate per mile (all causes).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
19 – ..											
19 – ..											
19 – ..											

IV-D.—Vaccination.

Year.	Number of vaccinators.	Number of vaccinations.			Successful.			Number of persons successfully vaccinated per 1,000 of the population.	Deaths from small-pox.		
		Primary and secondary.	Re-vaccinations.	Total.	Primary and Secondary.	Re-vaccinations.	Total.		Children under one year.	Children between one and ten years.	Above ten years.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
19 – ..											
19 – ..											
19 – ..											

IV-E.—Conservancy.

Year.	Public Conservancy.				Private Scavenging.			Number of Houses.	
	Total receipts.	Receipts per head of population.	Total charges.	Charges per head of population.	Receipts.	Charges.	Profit or loss.	Total.	With latrines.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
19 – ..									
19 – ..									
19 – ..									

IV-F.—Pipe water-supply.

Year.	Water-supply.											
	Capital cost in lakhs.	Total running charges during the year.	Interest on and repayment of loan.	Total, ordinary charges.	Water-tax.	Collection for excess water consumption.	Other receipts.	Total ordinary receipts.	Net profit.	Number of gallons supplied.		Cost per 1,000 gallons supply–Col. (5) × Col. (11).
										Totals in 1,000's.	Per head per diem.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
19 – ..												
19 – ..												
19 – ..												

IV-G.—Meters.

Year.	Number of house connexions.		Cost of maintenance of meters.	Service receipts in the Meter fund.	Profit or loss.
	Total.	Unmetered.			
(1)	(2)	(3)	(4)	(5)	(6)
19 –					
19 –					
19 –					

V-A.—Markets.

Year	Daily (Municipal).					Weekly (Municipal).					Private Markets.			
		Ordinary.		Capital.			Ordinary.		Capital.		Daily.		Weekly.	
	Number.	Receipts.	Charges.	Receipts.	Charges.	Number.	Receipts.	Charges.	Receipts.	Charges.	Number.	Licence fees.	Number.	Licence fees.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
19 –														
19 –														
19 –														

V-B.—Cart-stands, bus-stands and slaughter-houses.

Year.	Bus-stands.					Public cart-stands.					Private cart-stands.		Slaughter-houses.			
		Ordinary.		Capital.			Ordinary.		Capital.				Public.		Private.	
	Number.	Receipts.	Charges.	Receipts.	Charges.	Number.	Receipts.	Charges.	Receipts.	Charges.	Number.	Licence fees.	Number.	Net revenue.	Number.	Licence fees.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
19 –																
19 –																
19 –																

VI-A.—Incidence.

Year.	Incidence per head of population of all taxes.*	Incidence of aggregate property tax per property.	Incidence of profession tax per person taxed.	Incidence of income per head of population (excluding Government grants).	Incidence of income per head of population (including Government grants.)
(1)	(2)	(3)	(4)	(5)	(6)
19 –					
19 –					
19 –					

* Includes water and drainage tax, education tax, lighting tax, scavenging tax but not carriages, carts and animal taxes. The amount entered should be the demand and not the actual collection.

VI-B.—Demand, Collection and Balance.

Year.	Tax items †				Non-tax items. ‡			
	Total demand both arrears and current.	Total balance left un-collected.	Percentage of column (3) to column (2).	Amount written off.	Total demand both arrears and current.	Balance left uncollected.	Percentage of column (7) to column (6).	Amount written off.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
19 - ..								
19 - ..								
19 - ..								

† 'Tax items' include property tax—General, water and drainage, lighting, scavenging, railway and education—General and education, profession tax—General and education, tax on carriages and animals, tax on carts, tax on servant and pilgrim tax.

‡ 'Non-tax items' include ferry rents, charges for excess water, meter rents, cess-pool fees, sale of rubbish, licence fees, charges for medicine, sewage farm rents, fees for fairs, market fees, cart-stand fees, slaughter-house fees, fishery rents and warrant distraint fees.

VII-A.—Cash Transactions.

Year.	Opening balance.	Cash receipts.	Cash disbursements.	Closing balance.
(1)	(2)	(3)	(4)	(5)
19 -				
19 -				
19 -				

VII. B—Provincial grants.

Items.	Authority sanctioning grant.	Receipts.	Appropriation.	Opening balance.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
Management	Ordinary.				
	Capital ..				
Communications ..	Ordinary.				
	Capital ..				
Education—					
(i) Elementary ..	Ordinary.				
	Capital ..				
(ii) Other than Elementary.	Oridinary.				
	Capital ..				
Public Health—					
(i) Medical relief ..	Ordinary.				
	Capital ..				
(ii) Preventive medicine.	Ordinary.				
	Capital ..				
(iii) Water-supply and drainage.	Ordinary.				
	Capital ..				
Remunerative Enterprises					
Grant for wiping off deficit					

VII. C—Debt.

Items.	Amount outstanding on 1st April 19 .	Amount taken during 19 —19 .	Total of columns (2) and (3).	Amount repaid during the year.	Balance outstanding at close of the year.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1. Office buildings ..					
2. Bridges					
3. School buildings ..					
4. Hospitals					
5. Water-supply and drainage schemes.					
6. Markets, etc. ..					
7. Survey					
8. Town extension and relief of congestion.					
9. Loans to building societies.					
10. Other purposes ..					
Total for 19					
,, 19					

VII. D—Investments.

Year.	Opening balance.	Investments made.	Investments realized.	Closing balance, column (2) *plus* column (3) *minus* column (4).	Income, from interest on investments.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Government securities.					
Savings Bank deposits.					
Co-operative Society deposits.					
Other securities.					
Total for 19 ..					
Total for 19 ..					

VII. E—Finances.

Items.	19 -19 . (1)	19 -19 . (2)
	RS.	RS.
A. General Account—Receipts—Ordinary—		
(1) Taxation and miscellaneous revenue		
(2) Government grants excluding grants-in-aid of general resources		
(3) Contributions		
(4) Remunerative enterprises		
(5) Other receipts		
Total ..		
(6) *Deduct*—Contribution from General Account—Ordinary—to—		
(i) Lighting Account—Ordinary		
(ii) Elementary Education Account—Ordinary ..		
(iii) Water-supply and Drainage Account—Ordinary		
(7) Receipts—Ordinary—General Account		
(8) Total, Ordinary expenditure		
(9) Surplus or deficit		
(10) Government grant-in-aid of general resources ..		
(11) *Net surplus* or *deficit*		
B. General Account—Capital—		
(12) Government grants		
(13) Endowments and contributions		
(14) Loans		
(15) Other receipts		
(16) Total receipts		
(17) Total Expenditure		

Items.	RS.	RS.
(18) Net expenditure [item (17) *minus* item (16)] ..		
(19) *Add* Contributions from General Account—Ordinary—to—		
(i) Lighting Account—Capital		
(ii) Elementary Education Account—Capital ..		
(iii) Water-supply and Drainage Account—Capital.		
(iv) Town-Planning Fund Account—Capital ..		
(20) Total Capital expenditure from general revenues.		
[Total of items (18) and (19), (i), (ii), (iii) and (iv)] ..		
(21) Net surplus or deficit after meeting capital expenditure [item (11) *minus* item (20)].		
(22) Opening balance		
(23) Closing balance		
(24) Difference [item (22) *minus* item (23)]		

NOTE.—Arrears (both tax and non-tax items).
Unpaid bills.

[G.O. No. 1456, L. & M., dated 12th April 1933; G.O. No. 2052, L.A., dated 16th December 1946; Memo. No. 26685-C-49-1, L.A., dated 20th June 1949, Memo. No. 10997-B II-52, L.A., dated 31st March 1952; G.O. No. 1429, L.A., dated 16th July 1952 and Memo. No. 15372-Bud. II-54, dated 27th March 1953].

APPENDIX VII.

[Vide Instruction (85) of Chapter II.]

Comparative Annual Account, detailed Annual Account and Annual Account of receipts and charges

OF THE

————————MUNICIPALITY

For the year 195 —195 .

(G.O. No. 2336, L.A., dated 7th August 1943.)

NOTE.—(1) Heads of account not provided for in this form but found absolutely necessary in classifying the various transactions under receipts and expenditure may be opened in consultation with the Examiner of Local Fund Accounts.

(2) (*a*) Columns (1) and (2) are to be used only when preparing the comparative annual account; column (5) need be filled in only when preparing the detailed annual account or annual account of receipts and charges.

(*b*) In column (5) figures $\frac{\text{showing the final budget appropriation}}{\text{as provided in the budget estimate}}$ for the year should be entered when preparing the $\frac{\text{annual account of receipts and charges}}{\text{detailed annual account}}$.

Abstract of the Comparative Annual Account/Detailed Annual Account/Annual Account of Receipts and Charges of the Municipality for the year 195 —195 .

Head of account.	Ordinary.				Capital.				Closing balance both ordinary and capital.
	Opening balance.	Receipts.	Expenditure.	Closing balance.	Opening balance.	Receipts.	Expenditure.	Closing balance.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
A. General Account (excluding endowments).									
B. Lighting Account (where lighting tax is levied) (excluding endowments).									
C. Elementary Education Account (excluding endowments).									
D. Water-supply and Drainage Account (excluding endowments).									
E. Town-Planning Fund Account (excluding endowments).									
F. Remunerative enterprises for which separate accounts are kept (i) Electric Licence Scheme and (ii) others, if any.									
G. Deposits and Advances Account (other than those relating to Electric Licence).									
H. Endowments Account									
I. Conservancy Fund Account									

CERTIFICATE OF VERIFICATION OF BALANCE.

I certify that the closing balance shown in this account is in agreement with the balance arrived at in the cash book. The Treasury/Bank Pass book has been compared with the cash book and the difference in balance between them is explained below ;

I also certify that I have personally examined the accounts and registers and that I find—

(i) that the receipts and expenditure of the year have been properly accounted for

(ii) that the figures in this return agree with those shown in the Postage Register which I have compared with the Subsidiary Registers.

(iii) that the demand and collection shown give a true account of the figures worked out in the several demand registers, and of the alterations made from time to time in accordance with the rules.

—	*Opening balance.*	*Credits.*	*Total.*	*Debits*	*Commissioner Municipality Closing balance.*
(1)	(2)	(3)	(4)	(5)	(6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
DEPOSITS AND ADVANCES.					
1. Deposits—					
(1) Recoveries of service payments ..					
(2) Sinking fund					
(3) Provident fund					
(4) Depreciation fund					
(5) Cash deposits					
(6) Suspense account					
(7) Library cess					
2. Advances—					
(1) Advances recoverable					
(2) Permanent advances..					
(3) Engineer's stock					
Total ..					

Actuals of 195 -5 .	Revised Estimate for 195 -5 .	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		Total, Opening balance ..			
		RECEIPTS—ORDINARY.			
		A. GENERAL ACCOUNT.			
		I. General taxation and miscellaneous revenue—			
		(a) Taxation—			
		(1) Property tax			
		(2) Profession tax			
		(3) Tax on servants			
		(4) Entertainment tax			
		(b) Miscellaneous revenue—			
		(1) Warrant and distraint fees, etc.			
		(2) Interest on arrears of revenue.			
		(3) Lapsed deposits			
		(4) Fees, fines and forfeitures ..			
		(5) Fishery rents			
		(6) Surplus from provident fund.			
		(c) Government grants-in-aid of general resources—*Deduct*—Refunds			
		Total, General taxation and miscellaneous revenue			
		II. Management—			
		1. Sundry receipts			
		2. Law charges—Costs recovered ..			
		Total, Management ..			
		III. Communications—			
		1. Engineering establishment—Government grant			
		2. Roads—			
		(1) Trunk roads—Government grant ..			
		(2) Second-class roads—Government grant ..			
		(3) Contribution from the Government of Madras under the Madras Motor Vehicles Taxation Act, 1931—			
		(i) Under section 10 (1) (a) (iv) of the Act			
		(ii) Under section 10 (1) (a) (v) of the Act			

Actuals of 195 -5. (1)	Revised Estimate for 195 -5. (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.		RS.	RS.	
		RECEIPTS—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		III. Communications—*cont.*			
		2, Roads—*cont.*			
		(4) Tax on carriages and animals.			
		Deduct—Refunds—			
		Net			
		(5) Tax on carts—			
		Deduct—Refunds—			
		Net			
		(6) Fees for numbering carriages and carts			
		(7) Other receipts			
		(8) Contributions			
		3. Ferries—			
		Ferry rents			
		4. Rest-houses—			
		(1) Fees and other receipts ..			
		(2) Contributions			
		5. Choultries and water-sheds—			
		(1) Fees and other receipts ..			
		(2) Income and securities ..			
		(3) Contributions			
		6. Tools, plant and stores—			
		(1) Rent of tools and plant ..			
		(2) Sale-proceeds of tools, plant and stores.			
		7. Lighting (where lighting tax is not levied).			
		Total, Communications ..			
		IV. Education other than Elementary—			
		1. Secondary schools—			
		(1) School fees—			
		Deduct—Refunds—			
		Net			
		(2) Income from securities ..			
		(3) Other receipts			
		(4) Government grants ..			
		(5) Contributions			
		Total ..			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		RECEIPTS—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		IV. Education other than Elementary—*cont.*			
		2. Special schools—			
		(1) School fees			
		(2) Income from securities, etc.			
		(3) Other receipts			
		(4) Government grants			
		(5) Contributions			
		Total ..			
		3. Public Libraries—			
		(1) Contributions			
		(2) Government grants ..			
		Total ..			
		Total, Education other than Elementary.			
		V. Public Health—			
		1. Medical relief—			
		(1) Hospitals and dispensaries—			
		(*a*) Hospital receipts—			
		(i) Sale of medicine ..			
		(ii) Other receipts ..			
		(*b*) Income from securities, etc.			
		(*c*) Government grants ..			
		(*d*) Contributions			
		Total ..			
		2. Medical Education—			
		Contributions			
		Total ..			
		Total, Medical relief ..			

Actuals of 195 -5 .	Revised Estimate for 195 -5 .	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		RECEIPTS—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		V. Public Health—*cont.*			
		3. Preventive Medicine—			
		(1) Epidemic and endemic diseases—			
		(*a*) Vaccination fees ..			
		(*b*) Government grant for plague.			
		(*c*) Other receipts			
		Total ..			
		(2) Sanitation—			
		(*a*) Public Conservancy—			
		(i) Scavenging tax—			
		Gross collections ..			
		Deduct—Collection charges—			
		Net			
		(ii) Sale of rubbish, etc.			
		(iii) Sale-proceeds of stock and stores.			
		(*b*) Food adulteration—			
		(i) Fees for analysis ..			
		(ii) Fines, etc.			
		(iii) Government grants..			
		(*c*) Fairs and festivals—			
		(i) Fees			
		(ii) Pilgrim tax			
		(iii) Contributions ..			
		(iv) Government grants			
		Total ..			
		(3) Births and deaths—			
		(*a*) Fees for extracts from birth and death registers.			
		(*b*) Contributions			
		(*c*) Fees for the use of burial and burning grounds.			
		Total ..			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		RECEIPTS—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		V. Public Health—*cont.*			
		3. Preventive Medicine—*cont.*			
		(4) Fire protection			
		(5) Water-supply and drainage (where water-supply and drainage tax is not levied).			
		Total, Preventive Medicine			
		Total, Public Health ..			
		VI. Remunerative enterprises—			
		1. Markets—			
		(*a*) Market fees			
		(*b*) Other receipts			
		(*c*) Contributions			
		Total ..			
		2. Cart-stands—			
		(*a*) Cart-stand fees			
		(*b*) Other receipts			
		(*c*) Contributions			
		Total ..			
		3. Slaughter-houses—			
		(1) Slaughter-house fees ..			
		(2) Other receipts			
		Total ..			
		4. Tree-planting—			
		(i) Sale of tree-planting and avenue clippings.			
		(ii) Receipts under parks and gardens.			
		5. Land development—			
		(1) Rent of lands			
		(2) Produce of lands			
		(3) Ground rent			
		(4) Income from licence fees—			
		(i) Under Act II of 1888 ..			
		(ii) Others			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		RECEIPTS—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		VI. Remunerative enterprises—*cont.*			
		5. Land Development—*cont.*			
		Deduct—Refunds—			
		Net ..			
		6. Other remunerative enterprises—			
		(*a*) Fees and other income ..			
		(*b*) Contributions			
		(*c*) Profits transferred from the remunerative enterprises for which seperate accounts are kept—			
		(i) Electric Licence Scheme ..			
		(ii) Others, if any			
		Total ..			
		VII. Investments realized—			
		Total, General Account ..			
		Deduct—			
		Amount transferred to Capital ..			
		Contribution from General account to			
		Ordinary—			
		Lighting account			
		Elementary education account.			
		Water and drainage account.			
		Account for remunerative enterprises for which separate accounts are kept—			
		(i) Electric Licence Scheme.			
		(ii) Others, if any ..			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		RECEIPTS—ORDINARY—*cont.*			
		A—GENERAL ACCOUNT—*cont.*			
		VII. Investments realised—*cont.*			
		Capital—			
		Lighting account	..		
		Elementary education account.	..		
		Water-supply and drainage account.			
		Town planning fund account.			
		Total, Net General Account ..			
		B. LIGHTING ACCOUNT.			
		Total, Receipts—Ordinary.			
		(Excluding endowments).			
		(*Vide* Subsidiary Account for details.)			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Total, Receipts—Ordinary ..			
		(Excluding endowments).			
		(*Vide* Subsidiary Account for details.)			
		D. WATER-SUPPLY AND DRAINAGE. ACCOUNT.			
		Total, Receipts—Ordinary ..			
		(Excluding endowments.)			
		(*Vide* Subsidiary Account for details).			
		E. TOWN-PLANNING FUND ACCOUNTS.			
		Total, Receipts—Ordinary..			
		Excluding endowments.)			
		(*Vide* Subsidiary Account for details.)			

Actuals of 195 -5 .	Revised Estimate for 195 -5 .	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		RECEIPTS—ORDINARY—*cont.*			
		F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.			
		(i) Electric Licence Scheme ..			
		(ii) Others, if any			
——	——	Total, Receipts—Ordinary ..	——	——	
——	——	H. ENDOWMENT ACCOUNT.	——	——	
——	——	Total, Receipts—Ordinary ..	——	——	
——	——		——	——	——
		(*Vide* Subsidiary Account for details.)			
		I. CONSERVANCY FUND ACCOUNT.			
——	——	Total, Receipts—Ordinary	——	——	
——	——		——	——	
		(*Vide* Subsidiary Account for details.)			
——	——	Grand total—Receipts—Ordinary of accounts A to F, H and I.	——	——	
		RECEIPTS—CAPITAL.			
		A. GENERAL ACCOUNT.			
		I. Management			
		(i) Loans			
		(ii) Contributions			
		II. Communications—			
		1. Trunk roads—			
		Government grants			
		2. Second-class roads—			
		(i) Government grants			
		(ii) Loans			
		3. Other roads—			
		(i) Government grants			
		(ii) Loans			
		(iii) Contributions			

Actuals of 195 -5 .	Revised Estimate for 195 -5 .	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		RECEIPTS—CAPITAL—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		III. Education other than elementary—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			
		IV. Public Health—			
		1. Medical relief—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			
		2. Preventive Medicine—			
		(i) Loans			
		(ii) Government grants			
		(iii) Contributions			
		V. Remunerative enterprises—			
		1. Market—			
		(i) Loans			
		(ii) Contributions			
		2. Cart-stand—			
		(i) Loans			
		(ii) Contributions			
		3. Slaughter-houses—			
		(i) Loans			
		(ii) Contributions			
		4. Land Development—			
		Schemes other than those under the Town Planning Act—			
		(i) Loans			
		(ii) Government grants ..			
		(iii) Contributions			
		(iv) Sale proceeds of land ..			
		5. Other remunerative enterprises—			
		(i) Loans			
		(ii) Government grants ..			
		(iii) Contributions			
		VI. Investments realized			
		VII. *Add* amount transferred from Ordinary			
		Total ..			
		B. LIGHTING ACCOUNT.			
		Total, Receipts—Capital ..			

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Actuals of 195—5 . (1) RS.	Revised Estimate for 195—5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		RECEIPTS—CAPITAL—*cont.*			
		B. LIGHTING ACCOUNT—*cont.*			
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			
		C. ELEMENTARY EDUCATION ACCOUNT.			
——	——	Total, Receipts—Capital ..	——	——	
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
——	——	Total, Receipts—Capital ..	——	——	
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			
		E. TOWN-PLANNING FUND ACCOUNT.			
——	——	Total, Receipts—Capital ..	——	——	
		(Excluding endowments.)			
		(For details, *vide* Subsidiary Account.)			
		F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH ACCOUNTS ARE KEPT.			
		(i) Electric Licence Scheme ..			
		(ii) Others, if any			
——	——	Total, Receipts—Capital ..	——	——	
——	——	Total of Receipts—Capital of Accounts A to F.	——	——	
		G. DEPOSITS AND ADVANCES ACCOUNT.			
		(1) Deposits—Total receipts			
		(2) Advances—Total receipts ..			
		(For details, *vide* Subsidiary Account.)			
——	——	Total, Deposits and Advances Account.	——	——	
		H. ENDOWMENT ACCOUNT.			
——	——	Total, Receipt—Capital ..	——	——	

Actuals of 195 -5 .	Revised Estimate for 195 -5	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		RECEIPTS—CAPITAL—*cont.*			
		H. ENDOWMENT—ACCOUNT—cont.			
		(For details, *vide* Subsidiary Account.)			
		I. CONSERVANCY FUND ACCOUNT.			
		Total, Receipts—Ordinary ..			
		(For details *vide* Subsidiary Account.)			
		Grand total—Receipts under all accounts, A to I (Ordinary and Capital).			
		Grand Total including Opening Balance.			
		EXPENDITURE—ORDINARY.			
		A. GENERAL ACCOUNT.			
		I. Management—			
		1. General Establishment—			
		Salaries and allowances			
		Contributions to Provident Fund.			
		2. Collection establishment—			
		Salaries and allowances ..			
		Contribution to Provident Fund			
		Gross amount			
		Deduct amount taken as abatement of receipts under the heads several of taxation—			
		Net			
		3. Contingencies—			
		Postage			
		Stationery			
		Printing			
		Entertainments tax			
		Other items			
		4. Travelling Allowance of Establishment			
		5. Travelling Allowance of—			
		(*a*) Chairman			
		(*b*) Vice-Chairman			
		(*c*) Members			
		6. Repairs to buildings			
		7. Law charges—Cost paid ..			
		8. Interest on and repayment of debt			
		Total—Management ..			

Actuals of 195 -5. (1) RS.	Revised Estimate for 195 -5. (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS	Final Budget appropriation. (5) RS.	Remarks. (6)
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—cont.			
		II. Communications—			
		1. Engineering Establishment—			
		(i) Engineers or Assistant Engineers—			
		Salaries and Allowances ..			
		Contributions to Provident Fund.			
		Travelling Allowances ..			
		(ii) Others—			
		Salaries and allowances ..			
		Contributions to Provident Fund.			
		Travelling Allowances ..			
		2. Contingencies—			
		Postage			
		Stationery			
		Printing			
		Other items			
		Total ..			
		3. Roads—			
		(1) Trunk roads—			
		(*a*) Maintenance			
		(*b*) Interest on and repayment of debt			
		(2) Second-class roads—			
		(*a*) Maintenance			
		(*b*) Interest on and repayment of debt			
		(3) Other roads—			
		(*a*) Maintenance			
		(*b*) Charges for numbering carriages and carts			
		(*c*) Interest on and repayment of debts			
		Total ..			
		Total, Roads ..			
		(4) Repairs to departmental buildings			
		(5) Rest-houses			
		(6) Choultries and water sheds ..			

Actuals of 195 -5 .	Revised Estimate for 195 -5 .	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		II. Communications—*cont.*			
		3. Roads—cont.			
		(7) Tools, plant and stores			
		(8) Lighting— Lighting charges (where lighting tax is not levied)			
		(9) Interest on and repayment of debt for purposes other than roads and lighting (where lighting tax is levied)			
		Total, Communications ..			
		III. Education other than Elementary—			
		1. Secondary Schools—			
		(i) Staff—			
		Salaries and allowances— Masters			
		Clerks and servants ..			
		Contribution to Provident Fund			
		Travelling allowance ..			
		(ii) Stipends of teachers sent for training			
		(iii) Contingencies			
		(iv) Equipment— Furniture and apparatus ..			
		Library books and maps ..			
		Other items			
		(v) Repairs to buildings ..			
		(vi) Prizes and scholarships ..			
		(vii) Contributions to other local bodies			
		(viii) Contributions to private individuals			
		(ix) Interest on and repayment of debt			
		Total ..			
		2. Special Schools—			
		(1) Staff—			
		Salaries and allowances— Masters			
		Clerks and servants ..			
		Contributions to Provident Fund			

Actuals of 195 -5 . (1) RS	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		III. Education other than Elementary—*cont.*			
		2. Special Schools—*cont.*			
		(2) Contingencies			
		(3) Equipment—			
		Furniture and apparatus ..			
		Library books and maps ..			
		Other items			
		(4) Prizes and scholarships ..			
		(5) Repairs to buildings ..			
		(6) Contribution to other local bodies			
		(7) Interest on and repayment of debt			
		Total ..			
		3. Public Libraries, etc			
		4. Public Amenities—Radio Music ..			
		Total, Education other than Elementary.			
		IV. Public Health—			
		1. Medical relief—			
		(1) Hospital and Dispensaries—			
		(i) Staff—			
		(*a*) Medical officers—			
		Civil Assistant Surgeons.			
		Salaries and allowances.			
		Contribution on account of leave allowances and pension.			
		Civil Apothecaries and Sub-Assistant Surgeons.			
		Salaries and allowances ..			
		(*b*) Medical practitioners ..			
		(*c*) Nurses and Midwives—			
		Salaries and allowances ..			
		Rewards to midwives ..			
		(*d*) Clerks and servants ..			
		(*e*) Contribution to Provident Fund			
		(*f*) Travelling allowance ..			

Actuais of 195 –5 . (1)	Revited Estimate for 195 –5 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.		RS.	RS.	
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERNL ACCOUNT—cont.			
		IV. Public Health—*cont.*			
		1. Medical relief—*cont.*			
		(1) Hospital and Dispensaries—*cont.*			
		(ii) Contingencies—			
		Diet of patients			
		Clothing and bedding ..			
		Medicines			
		Books, periodicals and maps.			
		Other items			
		(iii) Repairs to buildings ..			
		(iv) Contributions—			
		(*a*) To other local bodies			
		(*b*) To private institutions.			
		(v) Interest on and repayment of debt.			
		Total ..			
		(2) Medical Education—			
		Stipends and travelling allowance of pupils.			
		Total ..			
		Total, Medical relief ..			
		2. Preventive Medicine—			
		(1) Municipal Health Staff—			
		(i) Pay—			
		Salaries and allowances ..			
		Contribution for pension and leave allowance.			
		Contribution to Provident Fund.			
		Travelling allowance ..			
		(ii) Clerks and servants—			
		Salaries and allowances ..			
		Contribution to Provident Fund.			
		(iii) Propaganda			
		(iv) Contingencies			
		Total ..			

(1) Actuals of 195 -5 .	(2) Revised Estimate for 195 -5 .	(3) Heads of account.	(4) Actuals for the year.	(5) Final Budget appropriation.	(6) Remarks.
RS.	RS.		RS.	RS.	
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		IV. Public Health—*cont.*			
		2. Preventive Medicine—*cont.*			
		(2) Epidemic and Endemic Diseases—			
		(i) Smallpox—			
		(*a*) Staff—			
		Salaries and allowances . .			
		Contribution to Provident Fund.			
		Rewards to vaccinators . .			
		Travelling allowance . .			
		(*b*) Contingencies and equipment.			
		(*c*) Contributions			
		Total . .			
		(ii) Plague—			
		(*a*) Staff—			
		Salaries and allowances . .			
		Contribution to Provident Fund.			
		Travelling allowance . .			
		(*b*) Contingencies and equipment.			
		(*c*) Rat destruction—			
		Salaries and allowances . .			
		Travelling allowances . .			
		Traps and poison . .			
		Rewards for rat destruction.			
		Miscellaneous			
		Total . .			
		(iii) Cholera—			
		(*a*) Staff—			
		Salaries and allowances . .			
		Medical officers . .			
		Other staff—			
		Contribution for pension.			
		Travelling allowance . .			
		(*b*) Contingencies and equipment.			
		Total . .			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3) RS.	Actuals of the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		IV. Public Health—*cont.*			
		2. Preventive Medicine—*cont.*			
		(2) Epidemic and Endemic Diseases—*cont.*			
		(iv) Malaria—			
		(*a*) Staff—			
		(*b*) Contingencies and equipment.			
		(v) Other diseases—			
		(*a*) Staff—			
		Salaries and allowances.			
		Medical officers ..			
		Other staff			
		Contribution for pension.			
		Travelling allowance ..			
		(*b*) Contingencies and equipment.			
		(*c*) Charges for destruction of dogs.			
		Total ..			
		Total, Epidemic and Endemic Diseases.			
		3. Sanitation—			
		(i) Public conservancy—			
		(*a*) Staff—			
		(i) Sanitary Inspectors—			
		Salaries and allowances ..			
		Contribution to Provident Fund.			
		Travelling allowances ..			
		(ii) Others—			
		Salaries and allowances ..			
		Contribution to Provident Fund.			
		Travelling allowances ..			
		(*b*) Contingencies			
		Total ..			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195- 5 . (2) RS.	Heads of account. (3) RS.	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS	Remarks. (6)
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		IV. Public Health—*cont.*			
		3. Sanitation—*cont.*			
		(ii) Private scavenging—			
		(*a*) Staff—			
		Salaries and allowances ..			
		Contribution to Provident Fund.			
		Travelling allowances ..			
		(*b*) Contingencies			
		(iii) Food Adulteration—			
		(*a*) Staff—			
		Salaries and allowances ..			
		Contribution to Provident Fund.			
		Travelling allowances ..			
		(*b*) Contingencies			
		Total ..			
		(iv) Fairs and Festivals—			
		(*a*) Staff—			
		Salaries and allowances ..			
		Medical officers			
		Clerks and servants ..			
		Contribution for pension ..			
		Travelling allowances ..			
		(*b*) Contingencies			
		(*c*) Special sanitary arrangements.			
		(*d*) Contribution to other local bodies, etc.			
		Total ..			
		Total, Sanitation ..			
		4. Births and Deaths—			
		(i) Registration charges—			
		(*a*) Staff			
		(*b*) Contingencies			
		(ii) Maternity and Child Welfare—			
		(*a*) Staff			
		(*b*) Contingencies			
		(*c*) Contributions			

Actual of 195 –5 .	Revised Estimate for 195 –5 .	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		IV. Public Health—*cont.*			
		4. Births and Deaths—*cont.*			
		(iii) Maintenance of burial and burning grounds—			
		(*a*) Staff			
		(*b*) Contingencies			
		Total ..			
		5. Departmental buildings—			
		(i) Repairs to buildings			
		(ii) Interest on and repayment of debt.			
		Total ..			
		6. Fire protection—			
		(*a*) Staff			
		(*b*) Contingencies			
		Total ..			
		7. Water-supply and drainage—			
		Repairs to tanks, wells, drains, etc. (where special water and drainage tax is not levied)—			
		(*a*) Staff			
		(*b*) Contingencies and equipment.			
		Total ..			
		Total, Preventive Medicine.			
		Total, Public Health ..			
		V. Remunerative enterprises—			
		1. Markets—			
		(1) Staff—			
		Pay of allowances			
		Contribution to Provident Fund.			
		(2) Contingencies			
		(3) Repairs to buildings ..			
		(4) Interest on and repayment of debt.			
		Total ..			

Actual of 195 -5 . (1) RS.	Revised Estimate for 195 -5. (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		V. Remunerative enterprises—*cont.*			
		2. Cart-stands—			
		(1) Staff—			
		Pay and allowances			
		Contribution to Provident Fund.			
		(2) Contingencies			
		(3) Repairs to buildings ..			
		(4) Interest on and repayment of debt.			
		3. Slaughter-houses—			
		(1) Staff—			
		Pay and allowances			
		Contribution to Provident Fund.			
		(2) Contingencies			
		(3) Repairs to buildings ..			
		(4) Interest on and repayment of debt.			
		Total ..			
		4. Tree-planting—			
		(1) Staff—			
		Salaries and allowances ..			
		Contribution to Provident Fund.			
		Travelling allowance			
		(2) Contingencies and equipment.			
		(3) Parks and gardens			
		5. Land Development—			
		(1) Staff (Town Surveyor, etc.)			
		(2) Contingencies including Survey charges.			
		(3) Interest on and repayment of debt.			
		Total ..			
		Total, Land Development ..			
		Total ..			

Actuals of 195 -5.	Revised Estimate for 195 -5.	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS		RS.	RS.	
		EXPENDITURE—ORDINARY—*cont.*			
		A. GENERAL ACCOUNT—*cont.*			
		V. Remunerative enterprises—*cont.*			
		6. Other remunerative enterprises—			
		(1) Staff—			
		Salaries and allowances ..			
		Contribution to Provident Fund.			
		(2) Contingencies and equipment.			
		(3) Repairs to buildings ..			
		Total ..			
		Total, Remunerative enterprises.			
		VI. Investments made			
		Grand total, General Account ..			
		B. LIGHTING ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments).			
		(For details *vide* Subsidiary Account).			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments).			
		(For details *vide* Subsidiary Account).			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments.)			
		(For details *vide* Subsidiary Account.)			
		E. TOWN-PLANNING FUND ACCOUNT.			
		Total expenditure—Ordinary (excluding endowments).			
		(For details *vide* Subsidiary Account).			
		F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.			
		(i) Electric licence scheme			
		(ii) Others, if any			
		Total, Expenditure—Ordinary.			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		EXPENDITURE—ORDINARY—*cont.*			
		H. ENDOWMENTS ACCOUNT.			
		(For details *vide* Subsidiary Account).			
		I. Conservancy Fund Account.			
		Total, Expenditure—Ordinary			
		(For details *vide* Subsidiary Account.)			
		Grand total, Expenditure—Ordinary under Accounts A to F, H and I.			
		EXPENDITURE—CAPITAL.			
		A. GENERAL ACCOUNT.			
		I. Management			
		II. Communications—			
		(1) Trunk roads			
		(2) Second-class roads			
		(3) Others			
		III. Education other than Elementary.			
		IV. Public Health—			
		(1) Medical Relief			
		(2) Preventive Medicine			
		V. Remunerative enterprises—			
		(1) Markets			
		(2) Cart-stands			
		(3) Slaughter-houses			
		(4) Avenues			
		(5) Land Development			
		(6) Schemes other than those under the Town-Planning Act—			
		(i) Lands and buildings			
		(ii) Purchase of machinery ..			
		(iii) Equipment			
		(iv) Investment			
		(v) Other charges			
		(7) Other remunerative enterprises.			
		(8) Investments			
		Total ..			

Actuals of 195 -5. (1) RS.	Revised Estimate for 195 -5. (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		EXPENDITURE—CAPITAL—*cont.*			
		B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).			
——	——		——	——	
		Total, Expenditure—Capital (excluding endowments).			
——	——		——	——	
		(For details, *vide* Subsidiary Account).			
		C. ELEMENTARY EDUCATION ACCOUNT.			
——	——		——	——	
		Total, Expenditure—Capital (excluding endowments).			
——	——		——	——	
		(For details, *vide* Subsidiary Account.)			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
——	——		——	——	
		Total, Expenditure—Capital (excluding endowments).			
——	——		——	——	
		(For details, *vide* Subsidiary Account.)			
		E. TOWN-PLANNING FUND ACCOUNT.			
——	——		——	——	
		Total, Expenditure—Capital (excluding endowments).			
——	——		——	——	
		(For details, *vide* Subsidiary Account.)			
		F. ACCOUNT FOR REMUNERATIVE ENTERPRISES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.			
		(i) Electric licence scheme			
		(ii) Others, if any			
——	——		——	——	
		Total, Expenditure—Capital.			
——	——		——	——	
		G. DEPOSITS AND ADVANCE ACCOUNT.			
		1. Deposits			
——	——		——	——	
		Total, Expenditure ..			
——	——		——	——	
		2. Advances			
——	——		——	——	
		Total, Expenditure ..			
——	——		——	——	
		(For details, *vide* Subsidiary Account.)			
——	——		——	——	
		Total, Deposits and Advances ..			
——	——		——	——	

Actuals of 195 -5 .	Revised Estimate for 195 -5 .	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		EXPENDITURE—CAPITAL—*cont.*			
		H. ENDOWMENTS ACCOUNT.			
		Total, Expenditure—Capital.			
		(For details, *vide* Subsidiary Account).			
		I. CONSERVANCY FUND ACCOUNT.			
		Total, Expenditure—Capital.			
		(For details, *vide* Subsidiary Account.)			
		Grand total, Expenditure under all Accounts A to I (Ordinary and Capital).			
		Total, closing balance ..			
		Grand total, including closing balance			
		SUBSIDIARY ACCOUNTS.			
		B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).			
		Receipts—Ordinary.			
		Opening balance—			
		1. Lighting tax—			
		Gross collection			
		Deduct collection charges ..			
		Net			
		2. Other receipts			
		3. Contribution from General Account.			
		4. *Deduct* amount transferred to capital.			
		Total ..			
		Receipts—Capital.			
		1. Loans			
		2. Investments realized			
		3. Contributions			
		4. Contributions from General Account—Ordinary.			
		5. *Add* amount transferred from Ordinary.			
		Total ..			

Actuals of 195 -5. (1) RS.	Revised Estimate for 195 -5. (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—*cont.*			
		Add amount relating to endowments shown under H. Endowments Account. (For details *vide* Subsidiary Account.)			
		Grand total ..			
		Total, Receipts—Ordinary and Capital.			
		Grand total, including opening balance.			
		Expenditure—Ordinary.			
		1. Staff—			
		Salaries and allowances			
		Contribution to Provident Fund.			
		2. Lighting charges			
		3. Other contingencies			
		4. Interest on and repayment of debt.			
		5. Investments			
		Total.			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			
		Expenditure—Capital.			
		1. Equipment			
		2. Investments			
		3. Other charges			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Accounts.)			
		Grand total ..			
		Total, Expenditure—Ordinary and Capital			
		Closing balance ..			
		Grand total, including closing balance.			

Actuals of 195 -5 . (1)	Revised Estimate for 195 -5 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.		RS.	RS.	
		SUBSIDIARY ACCOUNTS—*cont.*			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Receipts—Ordinary.			
		Opening balance—			
		1. Education tax—			
		Gross collections			
		Deduct collection charges ..			
		Net			
		2. Fines and penalties under the Elementary Education Act ..			
		3. Income from investments, etc...			
		4. School-fees			
		5. Contributions			
		6. Other receipts			
		7. Government grant—			
		(i) Under section 37 of the Elementary Education Act ..			
		(ii) Under proviso to section 37 of the Elementary Education Act			
		8. Contribution from the General Account—			
		(*a*) For payment of temporary allowance of Rs. 4			
		(*b*) For other purposes ..			
		9. Investments realized			
		10. Advances recovered			
		Deduct refunds ..			
		Deduct amount transferred to Capital.			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			

Actuals of 195 –5. (1) RS.	Revised Estimate for 195 –5. (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		C. ELEMENTARY EDUCATION ACCOUNT—*cont.*			
		Receipts—Capital.			
		1. Government grants			
		2. Contributions			
		3. Loans			
		4. Contribution from General Account —Ordinary			
		5. Investments realized			
		6. *Add* amount transferred from Ordinary			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			
		Total, Receipts—Ordinary and Capital.			
		Grand total, including opening balance.			
		Expenditure—Ordinary.			
		1. Staff—			
		Salaries and allowances—			
		Masters			
		Clerks and servants			
		Contribution to Provident Fund.			
		Travelling allowance			
		Stipend of teachers sent for training			
		2. Contingencies and equipment—			
		Contingencies—			
		House-rent			
		Other items			
		Equipment—			
		Furniture and apparatus ..			
		Library books and maps ..			
		Other items			
		3. Prizes and scholarships			
		4. Repairs to buildings			
		5 Interest on and repayment of debt.			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		C. ELEMENTARY EDUCATION ACCOUNT—*cont.*			
		Expenditure—Ordinary—*cont.*			
		6 Investments made			
		7 Advance recoverable			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			
		Capital.			
		1. Land and buildings			
		2. Equipment—			
		(1) Furniture and apparatus ..			
		(2) Library books and maps ..			
		(3) Investments made			
		(4) Other items			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			
		Total, Ordinary and Capital ..			
		Closing balance..			
		Grand total, including closing balance.			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		Receipts—Ordinary.			
		Opening balance—			
		1. Water-supply—			
		(1) Water-tax—			
		Gross collections			
		Deduct, collection charges ..			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*			
		Receipts—Ordinary—*cont.*			
		Opening balance—*cont.*			
		Water-supply—*cont.*			
		Net			
		(2) Collection for excess water.			
		(3) Fines, penalties, etc. ..			
		(4) Government grants ..			
		(5) *Deduct* refunds			
		Total ..			
		2. Meters—			
		(1) Meter rents			
		(2) Fines, fees, etc.			
		(3) *Deduct* refunds			
		Total ..			
		3. Drainage tax—			
		(1) Drainage tax—			
		Gross collections			
		Deduct collection charges ..			
		Net			
		(2) Miscellaneous Receipts (sewage farms)			
		(3) Government grants ..			
		(4) *Deduct* refunds			
		Total ..			
		4. Contribution from General Account			
		5. *Deduct* amount transferred to Capital			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*			
		Receipt—Capital.			
		1. Water-supply—			
		(1) Grants from Government ..			
		(2) Investments realized ..			
		(3) Contributions			
		(4) Loans			
		2. Meters—			
		(1) Loans			
		(2) Contributions			
		3. Drainage—			
		(1) Loans			
		(2) Investments realized ..			
		(3) Contributions			
		(4) Grants from Government ..			
		4. Contribution from General Account—Ordinary			
		5. *Add* amount transferred from Ordinary			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* Subsidiary Account.)			
		Grand total ..			
		Total Receipts, Ordinary and Capital.			
		Grand total, including opening balance.			
		Expenditure—Ordinary.			
		1. Water-supply—			
		(1) Maintenance—			
		(*a*) Staff—			
		Salaries and allowances ..			
		Contributions to Provident Fund			
		Travelling allowances			
		(*b*) Contingencies			
		(*c*) Repairs to works			
		(*d*) Repairs to buildings ..			

Actuals of 195 -5 (1) RS.	Revised Estimate for 195 -5. (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT—cont.			
		Expenditure—Ordinary—*cont.*			
		1. Water-supply—*cont.*			
		(2) Payment—			
		(*a*) For water			
		(*b*) For steam-boilers inspection.			
		(3) Interest on and repayment of debt			
		(4) Investments			
		Total ..			
		2 Meters—			
		(1) Meter staff—			
		Salaries and allowances			
		Contributions to Provident Fund.			
		Travelling allowances			
		(2) Contingencies			
		(3) Repairs to meters			
		(4) Interest on and repayment of debt			
		Total ..			
		3 Drainage—			
		(1) Staff—			
		Salaries and allowances			
		Contributions to Provident Fund.			
		(2) Contingencies			
		(3) Repairs to drains			
		(4) Repairs to buildings			
		(5) Interest on and repayment of debt			
		(6) Investments			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Accounts. (For details, *vide* subsidiary account.)			
		Grand total ..			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		D. WATER SUPPLY AND DRAINAGE ACCOUNTS—cont.			
		Expenditure—Capital.			
		1. Water-supply—			
		(1) Lands and buildings			
		(2) Purchase of machinery ..			
		(3) Equipment			
		(4) Investments			
		2. Meters—			
		Purchase of meters			
		3. Drainage—			
		(1) Purchase of machinery ..			
		(2) Equipment			
		(3) Lands and buildings			
		(4) Construction of drains ..			
		(5) Investments			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Total, Expenditure—Ordinary and Capital ..			
		Closing balance ..			
		Grand total, including closing balance.			
		E. TOWN-PLANING FUND ACCOUNTS.			
		Receipts—Ordinary.			
		Opening balance—			
		1. Rent of lands			
		2. Produce of lands			
		3. Betterment contribution ..			
		4. Licence fees			
		5. Interest on investments ..			
		6. Law Charges			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		E. TOWN-PLANING FUND ACCOUNT—cont.			
		Receipts—Ordinary—*cont.*			
		Opening balance—*cont.*			
		7. Sundry receipts			
		8. *Deduct* amount transferred to Capital			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Receipts—Capital.			
		1. Government grants			
		2. Contributions			
		3. Sale-proceeds of land, buildings and equipment, etc.			
		4. Loans			
		5. Investments realized			
		6. Contribution from General Account—Ordinary			
		7. Contribution from Elementary Education Account			
		8. Contribution from Water-supply and Drainage Account ..			
		9. Contribution from Lighting Account.			
		10. *Add* amount transferred from Ordinary			
		Total ..			
		Add amount relating to endowments shown under H. Endowments Accounts. (For details, *vide* subsidiary account.)			
		Grand total ..			
		Total, Receipts—Ordinary and Capital.			
		Grand total, Receipts including opening balance			

(1) Actuals of 195 -6. RS.	(2) Revised Estimate for 195 -5. RS.	(3) Heads of account.	(4) Actuals for the year. RS.	(5) Final Budget appropriation. RS.	(6) Remarks.
		SUBSIDIARY ACCOUNTS—*cont.*			
		E. TOWN-PLANING ACCOUNTS—cont.			
		Expenditure—Ordinary.			
		1. Staff			
		2. Survey charges			
		3. Contingencies and equipment ..			
		4. Law charges			
		5. Interest on and repayment of debt			
———	———	Total ..	———	———	
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
———	———	Grand total ..	———	———	
		Expenditure-Capital.			
		1. Acquisition of lands and buildings.			
		2. Works of improvement			
		3. Compensation for injurious affection			
		4. Miscellaneous			
		5. Investments			
———	———	Total ..	———	———	
		Add amount relating to endowments shown under H. Endowments Account. (For details, *vide* subsidiary account.)			
———	———	Grand total ..	———	———	
———	———	Total, Expenditure—Ordinary and Capital	———	———	
———	———	Closing balance ..	———	———	
———	———	Grant total, including closing balance.	———	———	

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appro-priation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		F. ACCOUNT FOR REMUNERATIVE ENTERPRICES FOR WHICH SEPARATE ACCOUNTS ARE KEPT.			
		(1) Electric Licence Scheme.			
——	——	Opening balance . .	——	——	
——	——	Total, Receipts—Ordinary . .	——	——	
——	——	Total, Receipts—Capital . .	——	——	
——	——	Total, Receipts (Ordinary and Capital).	——	——	
——	——	Total, Expenditure—Ordinary.	——	——	
——	——	Total, Expenditure—Capital.	——	——	
——	——	Total, Expenditure (Ordinary and Capital	——	——	
——	——	Closing balance . .	——	——	
——	——	Grand total, including opening balance.	——	——	
		(2) Others, if any.			
——	——	Opening balance . .	——	——	
——	——	Total, Receipts—Ordinary . .	——	——	
——	——	Total, Receipts—Capital . .	——	——	
——	——	Total, Receipts—(Ordinary and Capital)	——	——	
——	——	Total, Expenditure—Ordinary.	——	——	
——	——	Total, Expenditure—Capital.	——	——	
——	——	Total, Expenditure—(Ordinary and Capital)	——	——	
——	——	Closing balance.	——	——	
——	——	Grand total, including opening balance	——	——	
		G. DEPOSITS AND ADVANCES ACCOUNT.			
		(Other than those relating to electric licence.)			
		Receipts.			
		Opening balance—			
		1. Deposits—			
		(*a*) Recoveries of service payments			
		(*b*) Deposits of sinking funds.			

Actuals of 195– 5.	Revised Estimate for 195 –5.	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		SUBSIDIARY ACCOUNTS—*cont.*			
		G. DEPOSITS AND ADVANCES ACCOUNT—*cont.*			
		Opening balance—			
		1. Deposits—*cont.*			
		(*c*) Provident Fund (excluding investment deposits)			
		(*d*) Depreciation Fund			
		(*e*) Cash deposits			
		(*f*) Suspense Account			
		(*g*) Library cess			
		Total ..			
		2. Advances—			
		(i) Advances recovered			
		(ii) Refunds of permanent advances			
		(iii) Engineer's stock			
		Total ..			
		Total, Deposits and Advances..			
		Grand total, including opening balance.			
		Expenditure.			
		1. Deposits—			
		(*a*) Recoveries of service payments			
		(*b*) Deposits of sinking funds ..			
		(*c*) Provident Fund (excluding investment deposits).			
		(*d*) Depreciation Fund			
		(*e*) Cash deposits			
		(*f*) Suspense account			
		(*g*) Library cess			
		2. Advances—			
		(i) Advances recoverable			
		(ii) Permanent advance	..		
		(iii) Engineer's stock			
		Total ..			
		Total, Deposits and Advances.			
		Closing balance.			
		Grand total, including closing balance.			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195 -5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		G. DDPOSITS AND ADVANCE ACCOUNT—*cont.*			
		(Other than those relating to electric licence)—*cont.* Receipts—*cont.*			
		H. ENDOWMENTS ACCOUNT.			
		Opening balance—			
		A. General account			
		B. Lighting account			
		C. Elementary Education account			
		D. Water-supply and Drainage account.			
		E. Town-Planning Fund account ..			
		Total ..			
		Receipts.			
		A. General Account—Ordinary.			
		1 Roads			
		2 Rest-houses			
		3 Choultries and water-sheds.. ..			
		4 Education othar than Elementary—			
		(*a*) Secondary schools			
		(*b*) Special schools			
		(*c*) Public Libraries			
		5 Medical Relief—			
		(*a*) Hospitals and Dispensaries ..			
		(*b*) Medical Education			
		6 Sanitation— Fairs and Festivals			
		7 Births and deaths			
		8 Markets			
		9 Cart-stands			
		10 Other remunerative enterprises ..			
		Total, A. General Account—Ordinary.			
		A. General Account—Capital.			
		1 Roads			
		2 Rest-house			
		3 Choultries and water-sheds ..			
		4 Education other than Elementary—			
		(*a*) Secondary Schools			
		(*b*) Special Schools			
		(*c*) Public Libraries			

Actuals of 195 -5 . (1) RS.	Revised Estimate for 195-5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		SUBSIDIARY ACCOUNTS—*cont.*			
		H. ENDOWMENTS ACCOUNT—*cont.*			
		Receipts—*cont.*			
		A. General Account—Capital—*cont.*			
		5 Medical Relief—			
		(*a*) Hospitals and Dispensaries ..			
		(*b*) Medical Education			
		6 Sanitation—			
		Fairs and Festivals			
		7 Births and deaths			
		8 Markets			
		9 Cart-stands			
		10 Other remunerative enterprises ..			
		Total, A. General Account—Capital.			
		Total, A. General Account—Ordinary and Capital			
		B. Lighting Account.			
		Ordinary			
		Capital			
		Total, B. Lighting Account ..			
		C. Elementary Edcation Account.			
		Ordinary			
		Capital			
		Total, C. Elementary Education Account.			
		D. Water-supply and Drainage Account.			
		Ordinary			
		Capital			
		Total, D. Water-supply and Drainage Account.			
		E. Town-Planning Fund Account.			
		Ordinary			
		Capital			
		Total, E. Town-Planning Fund Account.			
		Grand Total, all Accounts A to E.			

Actuals of 195 –5 . (1) RS.	Revised Estimate for 195 –5 . (2) RS.	Heads of account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6
		SUBSIDIARY ACCOUNTS—*con t.*			
		H. ENDOWMENES ACCOUT—*cont.*			
		Expenditure.			
		A. General Account—Ordinary.			
		1 Roads..			
		2 Rest-houses			
		3 Choultries and water-sheds ..			
		4 Education other than Elementary—			
		(*a*) Secondary Schools			
		(*b*) Special Schools			
		(*c*) Public Libraries			
		5 Medical Relief—			
		(*a*) Hospitals and Dispensaries ..			
		(*b*) Medical Education			
		6 Sanitation—			
		Fairs and Festivals			
		7 Births and deaths			
		8 Markets			
		9 Cart-stands			
		10 Other remunerative enterprises ..			
		Total, A. General Account—Ordinary.			
		A. General Account—Capital.			
		1 Roads			
		2 Rest-houses			
		3 Choultries and water-sheds ..			
		4 Education other than Elementary—			
		(*a*) Secondary Schools			
		(*b*) Special Schools			
		(*c*) Public Libraries			
		5 Medical Relief—			
		(*a*) Hospitals and Dispensaries ..			
		(*b*) Medical Education			
		6 Sanitation—			
		Fairs and Festivals			
		7 Births and deaths			

Actuals of 195 -5 .	Revised Estimate for 195 -5 .	Heads of account:	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS .	RS.		RS.	RS.	
		SUBSIDIARY ACCOUNTS—*cont.*			
		H. ENDOWMENT ACCOUNT—*cont.*			
		Expenditure—*cont.*			
		A. General Account—Capital—*cont.*			
		8 Markets			
		9 Cart-stands			
		10 Other remunerative enterprises ..			
		Total, A. General Account—Capital.			
		Total, A. General Account (Ordinary and Capital).			
		B. Lighting Account.			
		Ordinary			
		Capital			
		Total, B. Lighting Account. ..			
		C. Elementary Education Account.			
		Ordinary			
		Capital			
		Total, C. Elementary Education Account.			
		D. Water-supply and Drainage Account.			
		Ordinary			
		Capital			
		Total, D. Water-supply and Drainage Account.			
		E. Town-Planning Fund Account.			
		Ordinary			
		Capital			
		Total, E. Town-Planning Fund Account.			
		Grand total, Expenditure, all accounts, A to E.			

Actuals of 195 -5	Revised Estimate for 195 -5.	Heads of account.	Actuals for the year.	Final Budget appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
RS.	RS.		RS.	RS.	
		SUBSIDIARY ACCOUNTS—*cont.*			
		H. ENDOWMENT ACCOUNT—*cont.*			
		Closing balance—			
		A. General Account			
		B. Lighting Account			
		C. Elementary Education Account.			
		D. Water-supply and Drainage Account...			
		E. Town Planning Fund Account.			
		I. *Conservancy Fund Account.*			
		Receipts—Ordinary.			
		Opening balance—			
		1 Government grants			
		2 Other receipts			
		3 *Deduct*—Amount transferred to Capital.			
		Total ..			
		Receipts—Capital.			
		1 Government grants			
		2 *Add*—Amount transferred from Ordinary			
		Total ..			
		Total receipts—Ordinary and Capital.			
		Grand total (including Opening balance).			
		Expenditure—Ordinary.			
		1 Employment of essential additional conservancy staff.			
		Total ..			
		Expenditure—Capital.			
		1 Renewal of equipment			
		2 Construction of latrines and urinals.			
		Total ..			
		Total, Expenditure—Ordinary and Capital.			
		Closing balance			
		Grand total including Closing balance.			

Subsidiary Statement.

(1) *Endowments Account.*

Particulars of endowments. (1)	Opening balance. (2) RS.	Receipts. (3) RS.	Expenditure. (4) RS.	Closing balance. (5) RS.	Remarks. (6)
Total					

(2) *Scavenging Tax Account.*

Actuals of 195 —5. (1) RS.	Revised Estimate for 195 —5. (2) RS.	Heads of Account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)	Actuals of 195 —5. (1) RS.	Revised Estimate for 195 —5. (2) RS.	Heads of Account. (3)	Actuals for the year. (4) RS.	Final Budget appropriation. (5) RS.	Remarks. (6)
		Opening balance ..						*Expenditure.*			
		Receipts.						Ordinary—			
		Scavenging tax—						Private scavenging ..			
		Gross collections ..						Capital—			
		Deduct collection charges.						Purchase or renewal of plant for private scavenging purposes.			
		Net receipts.						Total, Expenditure ..			
								Closing balance ..			

(3) *Account for showing the transactions of the fund earmarked for expenditure on public health.*

	RS. A. P.		RS. A. P.
1. Opening balance		3. Amount actually allotted for expenditure on Public Health including medical relief.	
2. Minimum amount to be earmarked under section 127 (1) of the Madras Public Health Act, 1939 (30 per cent of income —To be calculated as per orders passed by the Government from time to time and the working to be shown in the margin).		4. Amount spent on Public Health including medical relief.	
		5. Closing balance	

(4) *Statement showing the investment transactions of the fund earmarked for expenditure on public health*

Opening balance.	Investment during the month.	Total investment including opening balance.	Investment realized during the month.	Closing balance.
(1)	(2)	(3)	(4)	(5)
RS. A. P.	RS. A P.	RS. A. P.	RS. A. P.	RS. A. P.

(5) *Special Government grant account for capital works and other special purposes.*

Heads.	Unspent balance of grant at the beginning of the year.	Receipts during the year.	Total [column (2) *plus* column (3)].	Expenditure during the year.	Balance of grant at the end of the year.
(1)	(2)	(3)	(4)	(5)	(6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I Communications					
II Education—					
(i) Elementary					
(ii) Education other than Elementary ..					
III Public Health—					
(i) Medical Relief					
(ii) Water-supply and Drainage					
(iii) Other purposes					
IV. Other special purposes (to be specified).					
Total ..					

(6) *Loans Account.*

Heads.	Item of work for which loan was sanctioned.	Number and date of the Government Order sanctioning the loan.	Unspent balance of loan at the beginning of the year.	Receipts during the year.	Total [column (4) *plus* column (5).]	Expenditure during the year.	Balance of grnat at the end of the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			RS.	RS.	RS.	RS.	RS.
I Management							
II Communications							
III Education—							
(i) Elementary							
(ii) Education other than elementary							
IV Public Health—							
(i) Medical relief							
(ii) Water-supply and drainage.							
(iii) Other purposes							
V Remunerative enterprises—							
(1) Railways							
(2) Motor-bus service							
(3) Markets, cart-stands and slaughter-houses.							
(4) Tree-planting							
(5) Land development							
(6) Other remunerative enterprises							
Total ..							

(7) *Loans Statement.*

Heads.	Total loan taken.	Year in which taken.	Order granting the loan.	Terms of repayment and the annual instalments.	Amount of loan outstanding at the beginning of the year.	Amount repaid during the year. For interest.	For capital.	Balance of loan outstanding at the close of the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.				RS.	RS.	RS.	RS.
I. Management								
II. Communications								
III. Education—								
(i) Elementary								
(ii) Education other than elementary.								
IV. Public Health—								
(i) Medical relief								
(ii) Water-supply and drainage ..								
(iii) Other purposes								
V. Remunerative enterprises—								
(1) Motor-bus service								
(2) Markets, cart-stands and slaughter-houses.								
(3) Tree-planting								
(4) Land development								
(5) Other remunerative enterprises.								
Total ..								

(8) *Investment Account.*

Head of account and the fund to which the investment appertains.	Particulars of investments (whether in Government securities, savings bank, etc.)	Opening balance—Face value.	Investments during the year.		Total investment including opening balance—Face value.	Investments realized during the year.		Closing balance—Face value.
			Actual amount.	Face value.		Face value.	Actual amount realized.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.

(9) *Demand, Collection and Balance Statement.*

Serial number and items.	Demand.			Collection.			Remissions.		Amounts written off as irrecoverable.		Total remissions amounts written off as irrecoverable.	Balance.			Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.		Arrears.	Current.	Total.	
	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	RS.A.P.	
TAX RESOURCES.															
1 Property tax—															
(*a*) General ..															
(*b*) Water and drainage.															
(*c*) Lighting															
(*d*) Railway ..															
(*e*) Education ..															
(*f*) Scavenging ..															
2 Profession tax—															
(*a*) General ..															
(*b*) Education ..															
3 Tax on carriages and animals.															
4 Tax on carts ..															
5 Tax on servants.															
6 Pilgrim tax ..															
7 Entertainments tax.															
Total ..															

NON-TAX RESOURCES.

8 Ferry rents ..
9 Charge for excess water.
10 Meter rents ..
11 Sale of rubbish.
12 Licence fees ..
13 Sale of medicines.
14 Sewage farm rents.
15 Fees for fairs ..
16 Market fees ..
17 Cart-stand fees.
18 Slaughter-house fees.
19 Fishery rents ..
20 Warrant and distraint fees.

Total ..

Grand Total ..

1 The tax on carts, etc., levied at of the maximum rates.
2 The tax on buildings and lands is levied at per cent.
3 The lighting tax is levied at per cent.
4 The water and drainage tax is levied at per cent.
5 The education tax is levied at per cent.
6 The tax on carriages and animals is levied at the maximum rates.
7 The tax on carts is levied at the maximum rates.
8 The tax on private, menial and on domestic servants is levied at Rs. per mensem for each s t.
9 The property tax registers were last revised in the official year 195 –195 , and brought into force in 195 –195 .

(10) *Statement of liabilities and Assets on 31st March 195* .

Heads.	*Amount.* RS.
LIABILITIES.	
(i) Balance of Loans—	
(a) From Government	
(b) From public	
Total	
(ii) Provident Fund—	
(a) Cash	
(b) Investments	
Total	
(iii) Deposits	
(iv) Funded capital of endowed institutions	
(v) Cash Balance of endowed institutions	
(vi) Cash Balance of special accounts	
(vii Other amounts	
Total	
Grand total	

Heads.	*Amount.* RS.
ASSETS.	
(i) Closing Balance—	
(a) Cash	
(b) In Treasury	
(c) In Bank	
Total	
(ii) Provident Fund—	
Investments	
Total	
(iii) Deposits—	
(a) Postal Savings Bank	
(b) Government Promissory Notes	
(c) Land or other securities	
Total	
(iv) Sinking Fund Investments	
(v) Other Investments	
(vi) Funded capital of endowed institutions—Securities and landed property.	
(vii) Arrears of taxes	
(viii) Other assets	
(ix) Advances Recoverable—	
(a) Permanent	
(b) Other	
Total	
Grand total	

(11) *Statement furnishing particulars about each medical institution.*

Head of account.	Hospital at		Hospital at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Total.	
	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Expenditure.																		
i) Staff—																		
(*a*) Medical Officers—																		
(1) Civil Assistant Surgeons.																		
(2) Civil Apothecaries and Sub-Assistant Surgeons.																		
(*b*) Medical practitioners.																		
(*e*) Nurses and Midwives.																		
(*d*) Clerks and servants.																		
(*e*) Contribution for pension.																		
(*f*) Contribution to Provident Fund.																		
(*g*) Travelling Allowances.																		
(ii) Contingencies ..																		
(iii) Repairs to buildings.																		
Total ..																		
Receipts.																		
Hospital receipts ..																		
Net expenditure ..																		

(12) *Abstract of account of deposits in cash for the year* 195 –195 .

Receipts	RS. A. P.	Payments	RS. A. P.
Balance, brought forward ..		1. Credited to Municipal Funds	
1. Deposits by Renters		2 Repaid to Renters	
2. Do. by Contractors		3. Do. to Contractors	
3. Do. as security by Municipal Servants		4. Paid into Savings Banks	
4. Other deposits under the Act or by-laws		5. Repaid to other depositors	
5. Library cess receipts		6. Library cess refunded to parties and paid to Local Library Authority.	
Total Receipts ..		Total ..	
Total, including Balance ..		Balance * ..	
		Total, including Balance ..	

* Details of balance.

[Year need not be given in the case of deposits lodged in Post Office Savings Bank and other securities].

Class of Deposit.	Amount. RS. A. P.	Year.	Remarks.
Renters' deposits			
Contractors' deposits			
Other deposits (to be specified)—			
Total ..			

(13) *Abstract of accounts of security and other deposits not in cash for the year* 195 –195 .

Receipts	RS. A. P.	Payments	RS. A. P.
Balance, brought forward ..			
1. Deposits by Renters		1. Credited to Municipal Funds	
2. Do. by Contractors		2. Returned to Renters	
3. Do. as Security by Municipal Servants*		3. Do. to Contractors	
		4. Do. to Municipal Servants	
Total ..		Total ..	
		Balance† ..	
Total, including Balance ..		Total, including Balance	

* Personal securities should not be shown in this statement.

† Details of balance.

Nature of Security deposit.	Municipal. employees.	Others.	Total.	Remarks. Particulars of the parties should be given in this column.
	RS. A. P.	RS. A. P.	RS. A. P.	
Total ..				

(14) *Abstract of accounts of Provident Fund transactions for the year 195 -195 .*

		Cash.	Investment.
		RS. A. P.	RS. A. P.
Opening balance	Treasury		
	Post Office Saving Bank		
Receipts—Contributions by Municipal Servants			
Do. from Municipal Funds Bonus			
Interest realized on investments			
Miscellaneous receipts			
	Total		
Charges			
Balance	Treasury		
	Post Office Savings Bank		
	Total		

(15) *Abstract of transactions under advances.*

	RS. A. P.
(1) Total amount outstanding at the beginning of the year	
(2) Amount advanced during the year	
Total	
(3) Amount adjusted during the years—	
(a) On account of advances made during the year	
(b) Do. Do. previous years	
Balance outstanding at the end of the year*	
Total	

* Details of balance.

M.M.—43-A

[Years need not be given in the case of permanent advances. These should be entered first under a separate heading.]

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
		RS.			RS.

Station,
Dated, 195 .

Commissioner,
Municipality.

District Inspector of Local Fund Accounts.

Note.—The District Inspector of Local Fund Accounts should sign only in the use of Annual Account of Receipts and Charges.

APPENDIX VIII.

[Vide instruction 326, Chapter X.]

LIST OF FORMS SUPPLIED TO MUNICIPAL COUNCILS BY HOE & CO.

Serial number.			Description of forms.
M.F. Form	No. 4	..	Service Book.
Do.	No. 4-A	..	Statement of immovable property.
Do.	No. 4-B	..	Certificate forms.
Do.	No. 5	..	Inventory of immovable property.
Do.	No. 6	..	Stock Account of forms.
Do.	No. 7	..	Tender for printing, etc., and job work.
Do.	No. 8	..	Property-tax assessment list.
Do.	No. 9	..	Notice under section 91 (1) of the Act calling for information regarding rents.
Do.	No. 10	..	Special notice of property-tax—New assessment or amendment.
Do.	No. 11	..	Register of Revision Petitions.
Do.	No. 12	..	Outdoor officers' monthly revision list.
Do.	No. 13-A	..	Monthly statements and certificate.
Do.	No. 14-A	..	Requisition form for a list of employees, etc.
Do.	No. 14-B	..	Requisition form for a supplementary list of employees, etc.
Do.	No. 14-C	..	Form of notice under section 96.
Do.	No. 14-D	..	Return of income for assessment to profession tax during the half year ending . . . .
Do.	No. 16	..	Register of Appeals.
Do.	No. 17	..	Demand Register for property-tax.
Do.	No. 17-A	..	Register of Notices received of transfers of title to property.
Do.	No. 18	..	Profession Tax Demand Register.
Do.	No. 19	..	Demand Register for tax on servants.
Do.	No. 21	..	Miscellaneous Demand Register.
Do.	No. 21-A	..	House Service Register.
Do.	No. 21-B	..	Meter Register.
Do.	No. 21-C	..	Water meter book.
Do.	No. 21-C	..	Meter Reading Card.
Do.	No. 21-D	..	Meter Ledger.
Do.	No. 21-E	..	Meter readings notice.
Do.	No. 22	..	Arrear Demand Register.
Do.	No. 23	..	Mutation Register of Property-tax.
Do.	No. 24	..	Register of Revenue-yielding properties and other miscellaneous sources of revenue.
Do.	No. 25	..	Property Tax-Bill.

Serial number.			Description of forms.
M.F. Form	No. 26	..	Notice of demand to occupiers for property tax.
Do.	No. 27	..	Profession and Trade Tax Bill.
Do.	No. 28	..	Servants Tax Bill.
Do.	No. 32	..	Register of Bills issued.
Do.	No. 33	..	Licence for fees under Act II of 1888.
Do.	No. 34	..	Warrant and Warrant Fee Receipt.
Do.	No. 35	..	Register of Warrants.
Do.	No. 36	..	Notice of seizure of goods and inventory of articles seized.
Do.	No. 37	..	Register of Distrained Property.
Do.	No. 38	..	Distraint Fee Receipt.
Do.	No. 39	..	Register of writes-off and Temporary Remissions.
Do.	No. 40	..	Register of vacancy remissions.
Do.	No. 41	..	Half-yearly list of carriages and animals.
Do.	No. 42	..	Table of carriages and animals.
Do.	No. 43-E	..	Licence for tram car.
Do.	No. 43-G	..	Licence for four-wheeled vehicle constructed to carry three or less persons.
Do.	No. 43-H	..	Licence for four-wheeled vehicle constructed to be drawn by one or more animals.
Do.	No. 43-I	..	Licence for two-wheeled vehicle constructed to be drawn by one or more animals.
Do.	No. 43-L	..	Licence for other bicycle or tricycle.
Do.	No. 43-M	..	Licence for other carriages.
Do.	No. 43-N	..	Licence for elephant.
Do.	No. 43-O	..	Licence for camel.
Do.	No. 43-P	..	Licence for horse or mule not under 12 hands.
Do.	No. 43-Q	..	Licence for horse or mule under 12 hands.
Do.	No. 43-R	..	Licence for bullock or bull or male buffalo.
Do.	No. 43-S	..	Licence for ass.
Do.	No. 43-T	..	Licence for dogs.
Do.	No. 43-U	..	Licence for pig.
Do.	No. 43-V	..	Licence for goat.
Do.	No. 44	..	Registration certificate for carts.
Do.	No. 45	..	Notice of demand for carriage and animal tax.
Do.	No. 46	..	Warrant and special licence for tax on carriages and animals.
Do.	No. 46-A	..	Notice of seizure and detention of unnumbered carriages and carts.

Serial number.		Description of forms.
M.F. Form No. 47	..	Collection Register of Tax on carriages and animals.
Do. No. 48	..	Register showing carts registered.
Do. No. 49	..	Licence for industries and factories.
Do. No. 49-A	..	Licence for petroleum, Form A.
Do. No. 49-C	..	Licence for petroleum, Form C.
Do. No. 49-F	..	Licence for petroleum, Form F.
Do. No. 49-G	..	Licence for petroleum, Form G.
Do. No. 49-H	..	Licence for petroleum, Form H.
Do. No. 49-J	..	Licence for petroleum, Form J.
Do. No. 49-K	..	Licence for petroleum, Form K.
Do. No. 49-L	..	Order under sub-section (3-A) section 321, of the Madras District Municipalities Act, 1920, as amended by the amending Act of 1930.
Do. No. 49-M	..	Licence for temporary erections.
Do. No. 50	..	Yearly list of places used for industries for which licences are required.
Do. No. 51	..	Register of Miscellaneous Licences.
Do. No. 51-A	..	Miscellaneous receipt (Electricity department).
Do. No. 52	..	Miscellaneous Receipt.
Do. No. 52-A	..	Daily Fee Collection Register.
Do. No. 53	..	School Fee Receipt.
Do. No. 54	..	Monthly demand, collection and balance statement of school fees.
Do. No. 55	..	Register of Subscriptions and donations.
Do. No. 56	..	Register of Sales of medicines.
Do. No. 57	..	Vaccination Fee Receipt.
Do. No. 58	..	Register of Miscellaneous Sales.
Do. No. 59	..	Travellers, Bungalow Book.
Do. No. 60	..	Miscellaneous Bill Register.
Do. No. 60-A	..	Demand Register for charges on account of excess water-supply.
Do. No. 61	..	Miscellaneous Bill.
Do. No. 61-A	..	Miscellaneous Bill.
Do. No. 62	..	Register of Prosecutions.
Do. No. 64	..	Register of Bills for payment.
Do. No. 66	..	Establishment Bill.
Do. No. 67	..	Absentee statement.
Do. No. 68	..	Increment certificate.
Do. No. 69	..	Establishment Audit Register.
Do. No. 70	..	Statement of income-tax recoveries.

Serial number.		Description of forms.
M.F. form No. 70-A	..	Agreement for the supply or purchase of minimum quantity or number of goods.
Do. No. 70-B	..	Agreement for the supply of purchase of a special quantity or number of goods.
Do. No. 71	..	Travelling Allowance Bill.
Dg. No. 72	..	Contingent Bill.
Do. No. 73	..	Contingent Register.
Do. No. 74	..	Stamp Account.
Do. No. 75	..	Stock Account of Stationery.
Do. No. 76	..	Estimate for works.
Do. No. 77	..	Comparative Statement for Revised Estimate.
Do. No. 78	..	Schedule of Rates.
Do. No. 79	..	Schedule of Rates for metal supply.
Do. No. 80	..	Register of Estimates and Allotments.
Do. No. 81	..	Measurement Book.
Do. No. 82	..	Contract Agreement for works–UNSTAMPED
Do. No. 83	..	Contract Certificate.
Do. No. 83-A	..	Final Contract Certificate.
Do. No. 84	..	Personal Ledger.
Do. No. 85	..	Nominal Muster Roll.
Do. No. 85-A	..	Nominal Muster Roll (Inner) Part I—Details of Labour employed.
Do. No. 86	..	Imprest Account.
Do. No. 87	..	Miscellaneous Supply Bill.
Do. No. 88	..	Register of Works.
Do. No. 89	..	Road Metal Statement.
Do. No. 90	..	Register of Tools and Plant and Office Furniture.
Do. No. 91	..	Order Book.
Do. No. 92	..	Register of Permanent Advances.
Do. No. 93	..	Register of Advances Recoverable.
Do. No. 94	..	Register of Deposits.
Do. No. 95	..	Refund voucher.
Do. No. 96	..	Security Register of Municipal Employees.
Do. No. 97	..	Register of Investments.
Do. No. 98	..	Register of Loans.
Do. No. 99	..	Register of Sinking Fund.
Do. No. 100	..	Appropriation Subsidiary Register.
Do. No. 101	..	Chalan Register of Taxes.
Do. No. 101-A	..	Bill Collector's Collection Book.
Do. No. 101-B	..	Chalan Register Property Tax.

Serial number·			Description of forms.
M.F. Form	No. 102	..	Chalan Register for Miscellaneous Revenue.
Do.	No. 103	..	Chitta.
Do.	No. 104	..	Chalan for payment into Municipal Office.
Do.	No. 105	..	Chalan for Remittance into Treasury.
Do.	No. 107	..	Cash Book.
Do.	No. 108	..	Register of Miscellaneous Receipts.
Do.	No. 109	..	Transfer Entry.
Do.	No. 110	..	Posting Register.
Do.	No. 111	..	Petty Cash Book.
Do.	No. 112	..	Indent for Municipal Forms.
Do.	No. 118	..	Suit Register.
Do.	No. 118-A	..	Register of Encroachments.
Do.	No. 119	..	Bill for Medical Grants.
Do.	No. 120	..	Application for allotment or additional allotment of funds by reappropriation required by the municipal council.
Do.	No. 121	..	Application for allotment or additional allotment of funds from the balance required by the Municipal Council.
Do.	No. 122	..	Statement of Immovable Property held by employees.
Do.	No. 123	..	Note Book.
Do.	No. 124	..	Transfer Entry Register.
Do.	No. 125	..	Cash Book (Electricity Department).
Do.	No. 126	..	Petty Cash Book (Electricity Department).
Do.	No. 128	..	Construction Operating Ledger Accounts.
Do.	No. 129	..	Consumer's Deposit and Advance Ledger.
Do.	No. 130	..	Consumer's Ledger.
Do.	No. 133	..	Stores Ledger.
Do.	No. 135	..	Journal.
Do.	No. 136	..	Notice of Prosecution for failure to take out or renew a licence.
Do.	No. 137	..	Security Deposit Register.
Do.	No. 141	..	Application for appointment.
Do.	No. 142	..	Application for gratuity.
Do.	No. 143	..	Bill for electric energy (metered connection.)
Do.	No. 144	..	Bill for electric energy (flat rate connection)·
Do.	No. 146	..	Register of applications for house constructions, etc.
Do.	No. 147	..	Register of Lodging House Keeper.
Do.	No. 148	..	Certificate of Registration as a keeper of Lodging House.

Serial number.			Description of forms.
M.F. form	No. 149	..	Certificate of Renewal of registration as a keeper of Lodging House.
Do.	No. 151	..	Call Book.
Do.	No. 152	..	Register of Cheques received by the Municipal Councils.
Do.	No. 153	..	Register of Money Orders received by Municipal Councils.
Do.	No. 154	..	Land Acquisition Register and Alienation Register.
Do.	No. 155	..	Land Assignment Register.
Do.	No. 157	..	Provisional receipt for payment made by cheques.
Lo.	No. 158	..	Budget Estimate for the year (for electricity).
Do.	No. 159	..	Detailed Estimate for extension of mains/ street lights.
Do.	No. 160	..	Quotation for stores.
Do.	No. 161	..	Order for Sto es.
Do.	No. 163	..	Requisition for Materials.
Do.	No. 164	..	Devolution of Materials.
Do.	No. 165	..	Muster Roll and Wages Analysis Sheet.
Do.	No. 166	..	Fixed Capital Account Ledger.
Do.	No. 167	..	General Ledger.
Do.	No. 168	..	Application for electricity supply.
Do.	No. 169	..	Register of applications for service connections and service connected.
Do.	No. 170	..	Cost sheet of service connection.
Do.	No. 171	..	Test report.
Do.	No. 172	..	Letter for deposit of service connections.
Do.	No. 173	..	Work slip.
Do.	No. 174	..	Service Connection Cost Ledger.
Do.	No. 175	..	Intimation for recovery or refund of balances of service connection deposits.
Do.	No. 176	..	Security Deposit Register.
Do.	No. 177	..	Meter reading register.
Do.	No. 178	..	Bills analysis and abstract for the month of.
Do.	No. 179	..	Chalan register of electricity dues.
Do.	No. 180	..	Annual account (for electricity).
Do.	No. 181	..	Particulars of receipts checked.
Do.	No. 182	..	Register of Bridges, etc.
Do.	No. 183	..	Report on the condition of and repairs done to Bridges.

Serial number.			Description of forms.
M.F. Form	No. 184	..	Register of Lapsed Deposits.
Do.	No. 185	..	Cash Book to be used by Pleaders.
Do.	No. 186	..	Ladger book to be used by Pleaders.
Do.	No. 187	..	Receipt book to be us d by Pleaders.
Do.	No. 188	..	Leave Account of Menial Servants.
Do.	No. 189	..	Fuseman slip
Do.	No 190	..	Meter card (Electricity Department.
Do	No. 191	..	Notice of disconnection.
Do.	No. 192	..	Road Ledger.
Do.	No. 193	..	Register of Probationer.
Do.	No. 194	..	Register of increment certificates.
Do.	No. 195	..	Docket for service connections.
Do.	No. 196	..	Single Phase Meter Test Record.
Do.	No. 197	..	Register of Encroachment License.
Do.	No. 198	..	Notice for payment of Encroachment Licence Fees/Lease Amounts.
Do.	No. 199	..	Application for Licence/Lease.
Do.	No. 200	..	Log Book for Motor Vehicles.
Do.	No. 201	..	Property tax Revision of Assessment Notice
Do.	No. 202	..	Register of Contractors.
Do.	No. 203	.	Tender Register.

Bonus Fund Forms.

I	Certificate of Nomination.
II	Certificate of Nomination.
III	Deposit Account of Subscribers.
IV	Register of Subscriber to the Bonus Fund and their nominees.
V	Cash Book.
VI	Register of Temporary Advances and their Recoveries.
VII	Abstract of the Bonus Fund.

Provident Fund Forms.

P.F. Forms	No. 1 (A)	..	Form of Nomination.
No'	No. 1 (B)	..	Do.
No.	No. 1 (C)	..	Do.
Do.	No. 1 (D)	..	Do.
Do.	No. 3	..	Deposit Account of Subscribers.
Do.	No. 4	..	Form of Registered Notice.
Do.	No. 5	..	Provident Fund Ledger.
Do.	No. 6	..	Abstract of the Provident Fund Institution

Serial number.		Description of forms.
P.F. Form No. 7	..	Cash Book of Subscribers to the Provident Fund.
Do. No. 8	..	Voucher for Repayments from Provident Fund.
Do. No. 9	..	Register of Subscribers to the Provident Fun .
Do. No. 10	..	Register of Temporary withdrawals and their r eoveries.
Do. No. 11	..	Register of Insurance Policies.
Do. No. 12	..	Register of Premia.
Do. No. 13	..	Statement of Provident Fund Subcriptions recovered.
Do. No 14	..	Bond for drawa' of Provident Fund money due to minor children of deceased subscriber.

Forms Relating to Acquisition and Transfer of Immovable Property.

I (*a*) Transfer by Sale.
I (*b*) Transfer by Lease.
I (*c*) Transfer by Mortgage.
I (*d*) Trausfer by Gift.
II (*a*) Transfer by Sale.
II (*b*) Transfer by Exchange.
II (*c*) Transfer by Mortgage.
II (*d*) Transfer by Gift.
III (*a*) Transfer by Lease.
III (*b*) Transfer by Lease.

LIST OF FORMS SUPPLIED TO MUNICIPAL COUNCILS BY THE GOVERNMENT PRESS, MADRAS.

Name of group.	Serial number.	Description of forms.
Treasury and Account Code Forms.	1	Chalan forms.
	3	Voucher for miscellaneous payments.
	3–E	Voucher for miscellaneous payments-yellow.
Common Forms.	5	Last pay certificate.
	6	Gazetted Officer's salary bill.
	7	Certificate of Transfer of charge.
	9	Travelling allowance bill of Gazetted Officers.
	6	Register of books, etc., received.
	10	Register showing the receipts and disposal of applications.
	32	Letter form, General (full sheet).

Name of group.	Serial number.	Description of forms.
Common Forms —*cont.*	32–A	Letter Form, General (half sheet).
	34–A	Memorandum (post card).
	41	Endorsement form (P.C)
	44	Letter acknowledging receipt of communication and stating that early attention will be given (post card).
	61	Despatch by post and local delivery book (big size).
	61–A	Despatch by post and local delivery book (small size).
	67	Index forms.
	68	Disposal Register (Dispotal syste).
	70	Disposal docket wrapper.
	71	Flat-file disposal docket.
	73	Slips for papers taken out of record.
	74	Record Issue Register (loose forms).
	79	Disposal files.
	80	Do. (small).
	82	Lodged papers (small).
	96	Reminder form (post card).
	98	Do. (with space for reply).
	99	Call book (Loose forms).
	175	Register of waste papers. Sold.
	184	Register of books issued from the Library.
	186	Attendance Register.
	197	Requisition to Surgeon.
	235	Service roll (inferior servants).
	287	Security Register.
	304	Telephone message book.
	345	Stock book of articles of stationery and printed forms.
	381	Conduct certificate for schools and colleges.
	382	Tran-fer certificate for schools and colleges.
	383	Attendance Register for colleges and schools.
	431	Levelling books (small). (Book of 63 leaves.)
	440	Personal Register (Book of 50 forms).
	441	Fair copy register (book of 25 forms).
	442	Distribution register (book of 25 forms).

Name of group.	Serial number.	Description of forms.
Common Forms. —*cont.*	443	Register of new cases (book of 25 forms).
	444	Daily stamp account (book of 25 forms).
	455	Periodical register (book of 50 forms).
	446	Index slips (cut slips punched with two holes).
	447	Index binders.
	448	'N' reference slips.
	478	Fair copy register.
	500	Register of receipt and disposal of currents (Vols. I to V).
	507	Form I (Appendix 'H' to the District Board Office Manual).
	508	Form II Do.
Common covers—Blank.	8 (1)	Size $16'' \times 11\frac{3}{4}''$.
	8 (3)	Size $16\frac{1}{4}'' \times 6''$.
	8 (5)	Size $10'' \times 4\frac{1}{2}''$.
	8 (7)	Size $7'' \times 3\ 1/8''$.
Blank economy labels.		B. Medium. C. Small.
Madras Public Resort Act.	1	Licence under section 7 of the Places of Public Resort Act II of 1888 (English).
Food Adulteration Act.	2	Quarterly statement.
Medical I Group.	17	Out-patient prescription tickets.
	19	Diseases diagnoses (book of 100 forms).
	20	Pharmacopocia of stock medicines.
	23	Temperature chart.
	24	Fourth-hourly chart.
	37	Case sheet (Medical).
	38	Do. (Surgical).
	39	Maternity case-sheet.
	61	Certificate of physical fitness for uncovenanted servants.
	62	Sick certificate form (M.C. for N.G.O. recomended for leave).
	66–A	Certificate of fitness to return to duty.
	76	Diet sheet (bed head ticket) ¼ sheet.
	141	Stock ledger for medicines, surgical instruments and appliances, I size.

Name of group.	Serial number.	Description of forms.
Medical I Group.—*cont.*	142	Stock ledger for medicines, surgical instruments and appliances, II size. (book of 150 openings).
	147	Register of labour cases conducted by midwives.
Medical III–I–M.	29	Indent for medical supplies (book form).
	29–A	Do. (in loose sheets).
Health Officer's forms.	5	Register of fairs and festivals (book of 25 forms).
	6	Diary of Municipal Health Officers (book of 100 forms).
	9	Register of small-pox in Municipalities.
	10	Register of epidemics (book of 25 copies).
Health Inspectors's forms D.P.H. II.	20	Vaccination certificate.
Do. I.	34	Inoculation certificate.
D.P.H. Group III.	1	Maternity record (English).
	2	Do. (Tamil).
	5	Infant record.
	6	Pre-school record.
	7	Nominal register of ante-natal labour (English).
	8	Register of call and visits for midwives.
	10	Monthly return of daily activities (Municipalities) English.
	11	Health visitors' diary (English) (book of 100 forms).
	12	Register of attendance for Maternity and Child Welfare.
Stock Forms (L & M) Forms prescribed in G.O. No. 910 M., dated 2nd June 1908.	1	Diary of Sanitary Inspector.
	6	Nominal register of vaccination in municipalities.
	7	Nominal list of unprotected children in municipalities.
	7–A	Register of unprotected persons.
	12 and 13	Weekly/Monthly return of briths and deaths.
	14	Daily report of cholera or small-pox in municipalities.

Name of group.	Serial number.	Description of forms.
Stock Forms (L and M).	4-B	Monthly return of vaccination for municipalities.
	5-A	Register of births for municipalities.
	5-B	Register of deaths for municipalities.
	29	Detailed return of births and deaths.
	30	Certificate under section 26 of Public Health Act.
	31	Certificate under section 31 of Public Health Act.
	32	Form to accompany specimen for examination at King Institute, Guindy.
Vaccination Forms II-A.	8	Statement of children born in who have been removed therefrom without being vaccinated (book of 100 forms—English).
For Municipalities only.	8-B	Birth certificates (book of 100 forms).
Vaccination Forms II-A (For Municipalities only).	9	Notice for production of child for vaccination (book of 100 forms).
	10	Notice to person to produce their children for inspection about the result of vaccination (book of 100 forms).
K.I P M. Vaccination forms).	18	Monthly statement showing results of cases vaccinated with vaccine.
Water Works Department.	18	Monthly statement of pumping, etc.
	18-A	Annual statement of pumping, etc.
	19	Indent form.
	20	Stock book of water-works materials.
Criminal— Miscellaneous.	1	Summons to an accused person.
Educational—B Group.	6 (b)	Application for admission to school.
	39	Demand, Collection and Balance Statement of fees collection.
	49	Application for recognition on behalf of elementary schools.
	85	Office copy of S.S.L.C. (book of 100 forms).
	154	Record sheet (English).
	154-A	Do. (Tamil).
	175	Certificate of income.
	176	Case sheet of record of pupil (book of 100 forms).

Name of group.	Serial number.	Description of forms.
Educational Stock forms.	2	Register of admission, withdrawals, etc., for secondary schools.
	3	Register of attendance fees, etc, for elementary schools.
	4	Register of attendance fees, etc., for secondary schools.
	5	Register of attendance for masters.
	6	Register of corporal punishments.
	7	Register showing the history of former students.
	8	Register of progress and conduct in elementary schools.
	9	Register of scholarships.
	10	School-fee register for the term.
R.F. XXII—N Group.	35	Objection statement (outer sheet).
	35-A	Do. (inner sheet).
R.F. XXXVIII Group.	10	Annual account of receipts and charges of the municipality for the year (booklet).
Administration forms.		Administration report, Part II—Statistical enclosure—Municipalities (booklets).
		Budget estimate forms.

LIST OF AGENTS FOR THE SALE OF MADRAS GOVERNMENT PUBLICATIONS.

IN MADRAS CITY.

Messrs. Account Test In... Egmore, Madras-8.
Messrs. Ananda Vikatan, Mount Road Madras-2.
Messrs. City Book Company, Ma...
Messrs. Higginbothams, Limited, ...dras-2.
Messrs. P. Varadachari & Co., Madras-1.
Messrs. The South India Saiva Siddhantha Works Publishing Society, Madras-1.
Messrs. Venkatrama & Co., Madras...
Messrs. V. Perumal Chetty & Sons Madras-1.
Messrs. M. Doraisawmy Mudaliar & Co., Madras-1.
Messrs. C. Subbaiah Chetty & Sons Madras-5.
Sri S. S. Srinivasaraghavan, Roya...ta, Madras-14.
Messrs. Free India Co-operators' Agency, Madras-14.
Messrs. Stanley Medical College Students' Co-operative Stores, Limited Ma...-1.
Messrs. Palani & Co., Triplicane, Madras-5.

IN MUFASSAL OF MADRAS STATE.

Messrs. Amuthu Book Depot, Dasarpuram Post, Chingleput district.
Sri E. M. Gopalakrishna Kone, Madurai, Madurai district.
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Sri S. R. Subramaniam Pillai, Tirunelveli, Tirunelveli distri...
Sri B. Aruldoss, Villupuram Town, South Arcot district.
Sri V. B. Ganasan, Villupuram, South Ar... district.
Messrs. The Educational Supplies C..., Coimbatore (R.S. P...
Messrs. The Oriental Book House...
Messrs. Arivoo Noolagam, Ootacamund.
Messrs. C. P. S. Book Shop, Chidambaram.

IN OTHER STATES.

Messrs. Hajee K. P. Ahmed Kunhi & Bros., Cannanore, North Malabar district.
Messrs. P. K. Brothers, Kozhikode, South Malabar district.
Messrs. K. Bhoja Rao & Co., Mangalore, South Kanara district.
Messrs. U. R. Shenoy & Sons, Mangalore, South Kanara distri...
Messrs. The S.S. Books Emporium, Booksellers, " Mount-Joy " Road, Basavangudi. Bangalore-4.
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Messrs. T... Publishers, Ma...ipatnam, Krishna district.
Messrs. ... V...atramiah & Sons, Vidyanidhi Book Depot, Mysore, South India.
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Messrs. Deccan Book Stall, Hanamkonda, Warrangal district.
Messrs. Kittabestan, Allahabad.
Messrs. The Western Book Depot, N...pur.
Messrs. Book and Review Centre, Vijayawada.
Messrs. The New Order Book Co., Allahabad.
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Sri S. S. SRINIVASARAGHAVAN, Roya[illegible]ta, Madras-14.
Messrs. FREE INDIA CO-OPERATORS' AGENCY, Madras-14.
Messrs. STANLEY MEDICAL COLLEGE STUDENTS' CO-OPERATIVE STORES, LIMITED, Madras-1.
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Messrs. AMUTHU BOOK DEPOT, Dasarpuram Post, Chinglepur district.
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Sri A. VENKATASUBBAN, Vellore, North Arcot district.
Messrs. TIMES MODERN MART, Salem, Salem district.
Messrs. BHARATHA MATHA BOOK DEPOT, Tanjore, Tanjore district.
Messrs. P. N. SWAMINATHASHIVAM & Co., Pudukkottai, Tiruchirappalli district.
Messrs. S. KRISHNASWAMI & Co., Tiruchirappalli district.
Messrs. PALANIAPPA BROTHERS, Tiruchirappalli district.
Sri S. R. SUBRAMANIAM PILLAI, Tirunelveli, Tirunelveli district.
Sri B. ARULDOSS, Villupuram Town, South Arcot district.
Sri V. B. GANASAN, Villupuram, South Arcot district.
Messrs. THE EDUCATIONAL SUPPLIES C[illegible], Coimbatore (R.S. P[illegible]
Messrs. THE ORIENTAL BOOK HOUSE [illegible].
Messrs. ARIVOO NOOLAGAM, Ootacamund.
Messrs. C. P. S. BOOK SHOP, Chidambaram.

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Messrs. HAJEE K. P. AHMED KUNHI & BROS., Cannanore, North Malabar district.
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Messrs. U. R. SHENOY & SONS, Mangalore, South Kanara district.
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Messrs. THE COMMERCIAL LINKS, Governorpet, Vijayavada, Krishna district.
Messrs. T[illegible] PUBLISHERS, Masulipatnam, Krishna district.
Messrs. [illegible] VENKATARAMIAH & SONS, VIDYANIDHI BOOK DEPOT, Mysore, South India.
Messrs. VENKATRAMA & Co., Kurnool.
Messrs. JAIN BOOK AGENCY, New Delhi-1.
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Messrs. KITTABESTAN, Allahabad.
Messrs. THE WESTERN BOOK DEPOT, Nagpur.
Messrs. BOOK AND REVIEW CENTRE, Vijayawada.
Messrs. THE NEW ORDER BOOK Co., Allahabad.
Messrs. THE B. H. U. PRESS BOOK DEPOT., Banares.